



CITY OF LOWELL

Fiscal Year 2014 Proposed Budget

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Fiscal Year 2014 Proposed Budget

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Bernard F. Lynch
City Manager

May 24, 2013

To Mayor Patrick Ó. Murphy and Members of the Lowell City Council:

In accordance with the requirements of the Massachusetts General Laws and the Charter of the City of Lowell, I herewith transmit the proposed Operating Budget for Fiscal Year 2014 which begins on July 1, 2013.

My last budget submission to the City Council in FY13 represented the realization of a new horizon as the administration's focus on finances began bearing fruit in our operations. The last several years have been incredibly challenging, as we have attempted to mitigate the effects of the Great Recession on our ability to offer essential services to residents while simultaneously keeping taxes affordable and maintaining integral investments in infrastructure. Amidst these seemingly overwhelming challenges, in FY13 we submitted a budget with the lowest proposed tax increase since 2001.

I am pleased to report that the operating budget for fiscal year 2014 represents an unprecedented opportunity for the city to increase our investment in critical infrastructure needs, continue our focus on good financial policies, and expand several of our services to residents, all while continuing to hold taxes well below the maximum limits allowed under state law. We have achieved this seemingly impossible feat with sound financial policies, performance management, and the support of the City Council. However, now that we have righted the ship and are in a position to move the city forward into the future with a solid financial foundation, it is incumbent upon us that we stay the course and remain vigilant, so as to ensure that our growth is sustainable and our operations are both efficient and cost-effective.

In order to better appreciate how the city's operating budget arrived at its current state, it is important to look at the city's financial position in its historical context. Less than a decade ago in 2007, our excess levy capacity had shrunk to \$5.05 million, our free cash was in the negative, and our only available reserves were the Chapter 17 reserve account set up by the state in the 1990s. This was a formula for a weak long-term strategy, highly susceptible to minor shocks in the state or national economy. The structural deficit created by these conditions was a lingering issue throughout the course of the past five years. In March of 2006, financial analysts from Moody's had downgraded the city's bond rating, reacting to three years of drawing down reserves to balance the budget. Using stable finances as our core ethos, the initial years of my tenure in Lowell attempted to create a lean and flexible workforce that could operate effectively on a drastically reduced budget. Those years were rather difficult for everyone, but by 2010, we had been given a positive outlook from Moody's, our bond rating was improved to "A1," and we were able to restore funding to the City's stabilization fund. This year, our excess levy capacity is at \$9.23 million and should be over \$12 million next year. These improvements signify a turning point in the ability to implement our long term strategy to restore services and infrastructure investments. Without a strong commitment to financial astuteness we would not be so well positioned to maximize our potential as a gateway city.

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Bernard F. Lynch
City Manager

Strategic planning has played a central role in the budgeting process over the past several years, as is evidenced by the growth in the budget document itself. We no longer present a budget that simply lists line-item costs and revenues, as was the practice in the past. We have transformed the budget to better inform both the Council and the public of our goals, as well as our efficiency in achieving those goals through the listing of performance indicators. In fact, our efforts in performance management have been recognized recently by the State and Lowell has solidified its place as a leader in the field. Through the implementation of the LowellStat program, we are able to make data-driven decisions and rely less on anecdotal evidence to improve operations. The data show that we have made noticeable improvements in many areas of municipal services, most notably in public safety and citizen engagement. This year, Lowell's summer recreation program is due to expand to its largest size in nearly 15 years, offering myriad opportunities for the children of the city at no cost to the participants. The Development Services Division of DPD has made tremendous strides in improving the quality of our code enforcement and inspections, we have fewer fire station closings than in recent memory, and crime in the city has continued to decrease steadily. Since 2009, the total number of serious crimes committed within city limits dropped by 23.4%. Last year, the city was named the lead community in a \$373,000 Community Innovation Challenge (CIC) grant from the State Executive Office of Administration and Finance to promulgate our best practices in performance management to smaller communities interested in implementing similar methods and Lowell will be playing a major role in the development of a state-wide set of performance measures.

The secret to building upon our success is perseverance, which will be a theme of the administration moving forward. A very strong financial performance in 2012 allowed us to accelerate capital spending this year to over \$4 million. This amount was put towards making much-needed improvements to schools and various municipal buildings replacing an ageing fleet in several of our divisions and. We expect to be able to increase our investment in infrastructure next year to upwards of \$14 million, which will be put towards better roads, parks, and equipment. Our ability to plan for the long-term comes both from our insistence to not use one-time monies to fund operational costs and our focus on operational efficiency. This has also allowed us to focus more on customer service, improving the overall resident experience in the city, and truly making Lowell an alive, unique, and inspiring place. Developers who are looking to expand or locate a new business often look for the right combination of financial stability and overall livability in making their decisions. Lowell is well poised to attract new employers for this very reason and in the coming year there will be some exciting new announcements regarding the city's economic development.

Still, there are and will continue to be challenges along the road ahead. This year the state legislature has increased our required spending on charter schools significantly, but has scheduled only a slight increase funding for public schools through Chapter 70 aid. It is vitally important for the state to fund the Charter School Reimbursement Account in order to protect regular public schools from financial harm due to the diversion of Chapter 70 aid to charter schools. Underfunding the reimbursement account reduces funding for programs for the 97% of school children in traditional schools. Additionally, Unrestricted Local Aid,

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Bernard F. Lynch
City Manager

which accounts for a large portion of the aid used to fund municipal services, is approximately \$416 million lower than it was in fiscal 2008 and reliance on the property tax to fund municipal budgets is at its highest point in 30 years. This trend is not sustainable in the long term and has forced municipalities to explore alternative service models, such as regionalization, as a collaborative way to continue to provide the services that residents expect. Thankfully, the Chapter 90 local road and bridge program has been increased, which will provide much needed assistance to our efforts to maintain our infrastructure. Conceivably the most daunting challenge for Lowell in the future, though, will be the cost of providing healthcare and other non-pension benefits for retirees, collectively known as OPEB.

We have already begun to make progress towards addressing these challenges in this area by maintaining strong reserves and by migrating all of our active and retired employees into the state's Group Insurance Commission (GIC). In previous years, Lowell self-funded health care costs through a health insurance trust fund. Now, by moving away from a self-funded model for providing insurance to a premium-based model with the GIC, the city no longer needs to provide funding to the trust to cover employee claims. When the current balance of the trust fund runs-out over the course of the next year, the city administration intends to use its portion of the remaining funds towards our OPEB responsibility. There will undoubtedly be other challenges in the future, but overall, I am incredibly pleased to see the City in a position to invest in its needs and tackle the aforementioned challenges, which would not have been possible a decade ago.

In closing, I want to sincerely thank the employees of the City for their continued efforts in delivering services to the citizens of Lowell to the best of their abilities. I also want to thank the department heads for their contributions in advancing the goals and objectives of the administration with limited resources. I want to recognize and thank the individuals who played the major role in developing this budget document, CFO Tom Moses, Chief Information Officer Mirán Fernandez, Data Analyst Conor Baldwin, and Executive Assistant Lynda Clark. I also wish to thank the City Council for their direction and support as we move the City of Lowell forward. Finally, I want to thank the citizens of the City of Lowell for the opportunity to serve as City Manager.

Sincerely,

Bernard F. Lynch
City Manager

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Financial Overview for the Fiscal Year 2014 Budget

We opened the financial overview section of last year's budget by stating that Fiscal Year 2013 was a transition year and it was, but in slightly different ways than we had anticipated. Financially the City was buoyed by outstanding results in 2012 to be able to strategically take advantage of opportunities and to better weather difficult times. Through a combination of payoffs from strategic investments and a mild winter, the General Fund finished 2012 with certified free cash of \$6,411,250, the highest level in several years. Enterprise fund balances were also very healthy. Early in 2013 the City Council voted to transfer 100% of the certified Free Cash into our Stabilization Fund. Stabilization Fund Balances now stand at \$9.9 million and our Chapter 70 reserve remains at \$4.2 million.

Not only did we have outstanding results in Fiscal Year 2012, but we were able to fund the 2013 budget without a property tax levy increase other than new growth. This action increased our excess levy capacity from \$6.4 million in 2012 to \$9.2 million in 2013. Only two communities in the Commonwealth had larger increases in excess levy capacity last year.

These financial highlights were achieved, in part, because of an increase in local aid from the Commonwealth. Lowell's Chapter 70 school aid increased significantly, from \$121.7 million in 2012 to \$126.5 million in 2013. Unrestricted Aid increased by \$1.5 million, and Lowell's net other local aid increased by a modest \$325,000. We also benefitted from one of the warmest and least snowy winters in years. This help was welcomed, since challenges remain at the federal level. Grants and other federal payments decreased. Furthermore, the specter of the "fiscal cliff" and sequestration seemed to plague us throughout the year.

Anticipating that the state's fiscal picture would continue to slowly improve and that local aid would not decline, we predicted that we would be able to balance the budget in 2014 with no tax increase. This would have marked the second year in a row, a feat that is nearly unprecedented in Massachusetts, especially in a tough economy. Only one sizeable community, Quincy, has voluntarily accomplished this since 2009, and they required a subsequent tax increase of more than \$8 million. Despite this revenue limitation, our goal was to settle collective bargaining agreements with all unions. These agreements would include compensation increases offered in exchange for the concessions received from the unions over the past several years and for future concessions. We set the following timeline for budget completion.

1. February 8, 2013 – Distribute all departmental budget material
2. February 11, 2013 – March 8, 2013 Finance Department/Conor Baldwin work with departments to complete budgets
3. March 22, 2013 – Department's complete budget submission (all information emailed to Linda Clark)
4. March 25, 2013 – April 19, 2013 – Budget staff and/or City Manager may meet to discuss departmental budgets.
5. April 22, 2013 – May 17, 2013 – Final budget preparation
6. May 24, 2013 – Budget introduction to City Council

Whether we achieve our financial goals in any budget year depends in a large part on Local Aid, since Local Aid comprises about 50% of our General Fund revenues. Governor Patrick proposed a budget in January which seemed to render our goal of zero tax increase more difficult, but still possible. He proposed a \$5.6 million increase in Chapter 70 school aid and an \$800,000 increase in Unrestricted Aid. His proposal included a new category of unrestricted aid that would be distributed via a new formula, but also depended on modifications to the statewide tax structure. A setback for Lowell in his budget was that charter schools were going to cost us \$1.1 million more than in 2012. Any budget that relies on new or changed tax structure carries political risk, and the Governor's budget is no exception.

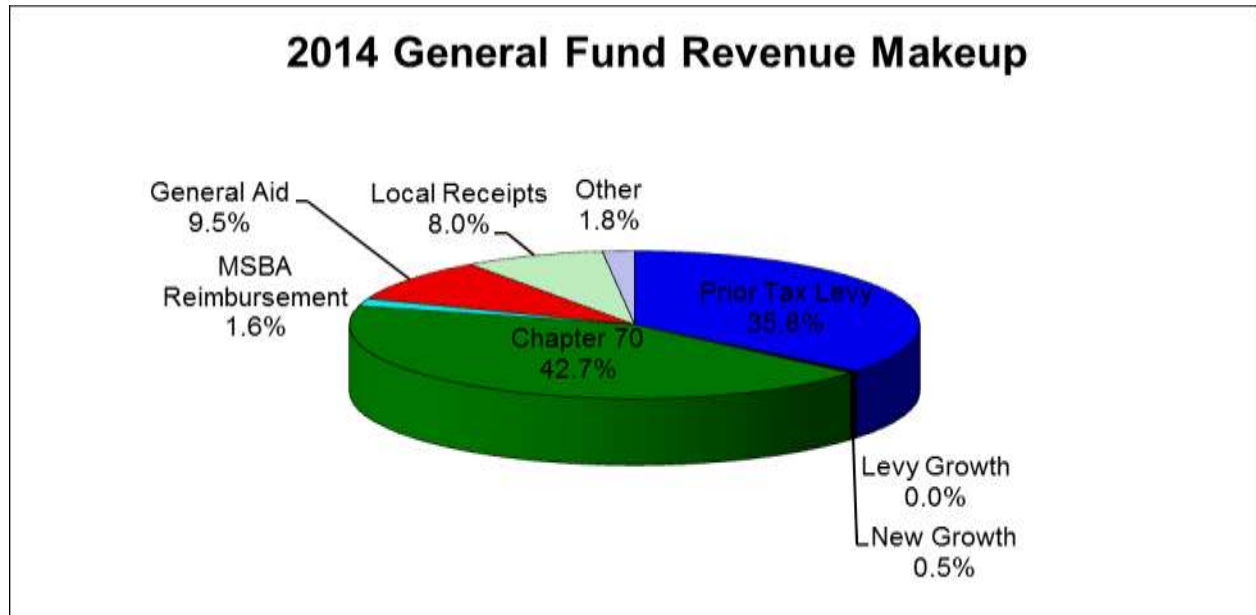
In April, the House approved their version of the budget which stripped \$1.4 million from the governor's Chapter 70 program and \$325,000 from our Unrestricted Aid allocation. Most notably, the House budget further increased charter school costs by \$1.7 million. While the House budget removed about \$3.5 million in Local Aid for Lowell, it did not rely on tax changes. These changes would have made it impossible to balance the FY 2014 budget without a tax increase.

Just prior to printing this budget, the Senate Ways and Means committee released their version of the 2014 budget. This version restored about \$500,000 of charter school funding, but cut about the same amount from Unrestricted Aid. At this point, however, it appears that there will be a move by the Senate as a whole to restore that \$500,000 reduction in Unrestricted Aid. For the purposes of this presentation, we will rely on restoration. This allows us to achieve our tax goal.

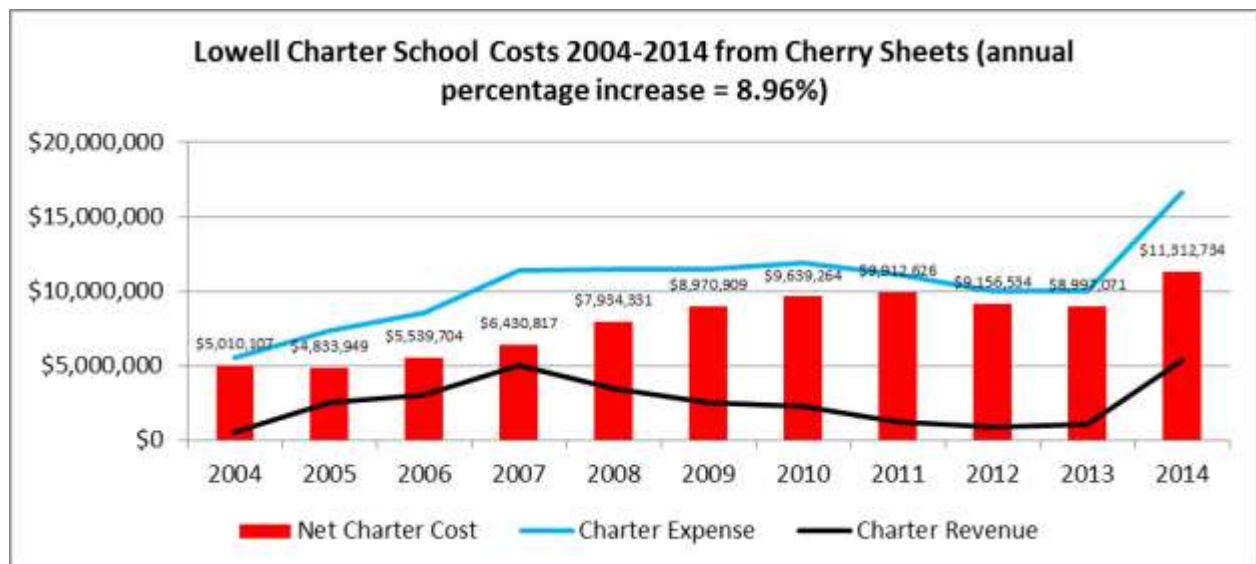
Ultimately these issues will be resolved in conference committee. It is important to note that, at this time, our budget for Local Aid is about \$500,000 more than either the House or Senate versions of the budget. If this money is not restored, a small tax increase is likely.

General Fund Revenues

There are three major categories of revenues in the General Fund, Local Aid, Property Taxes and Local Receipts. Local Aid is the largest source of revenue for the General Fund. It represents over half of General Fund Revenues. Local Aid is further broken down into Chapter 70 Aid, which is direct aid to our local school system and General Aid, which is available for the rest of the budget. We further break Property Taxes into three components: prior year levy, levy increase and new growth. New growth represents taxes on property that did not exist in the prior year, whether it is a new building or a portion of a building. In addition to the three major categories of revenue, there are reimbursements from the Massachusetts School Building Authority ("MSBA") for school construction projects and reimbursements from other operating funds. Below is a chart depicting the relative size of 2014 revenue categories.



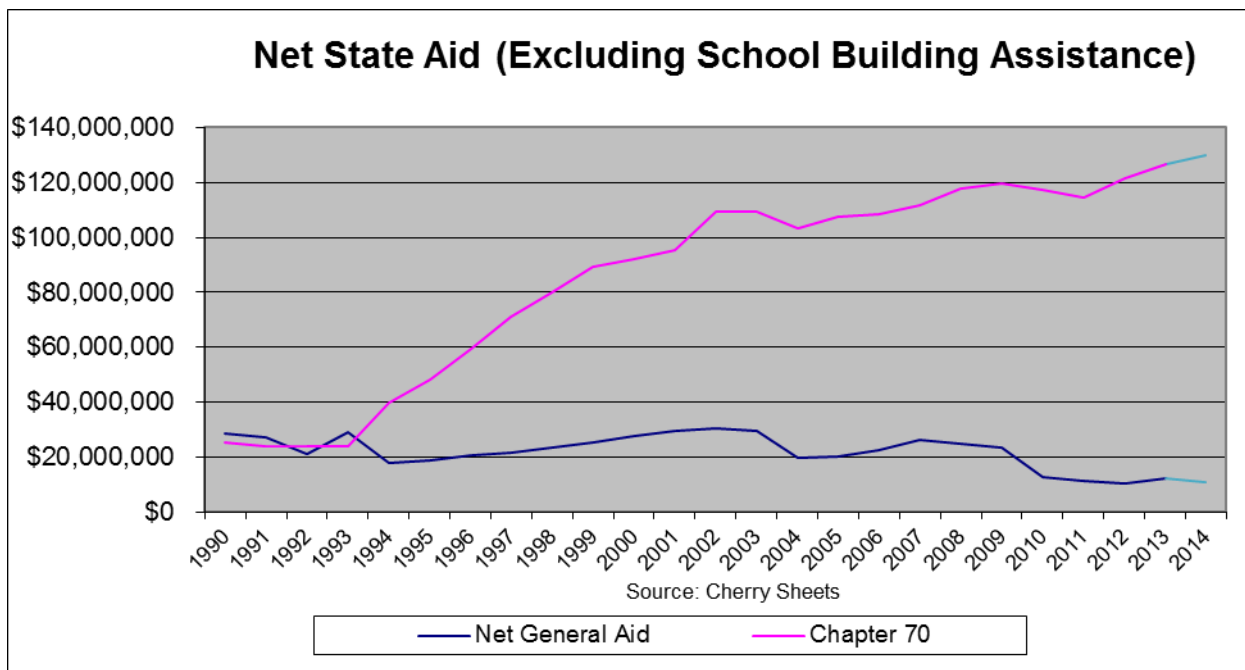
Chapter 70 Aid is 42.7% of the budget, down from 42.8% in 2013. General Aid increased from 8.2% of the budget last year to 9.5%, but this is very misleading. General Aid includes assistance to meet the cost of charter schools, and that portion of General Aid is up by \$4.3 million over last year, but the cost of the charter school itself has increased by \$6.6 million. The net effect is a huge loss of budgetary capacity. A chart showing the local share of the cost of charter schools in Lowell is shown below.



MSBA reimbursements declined from 3.1% to 1.6% because debt incurred to finance construction projects 20 years ago is fully amortized and reimbursements for the portion of the debt service that the state supported also ended. The debt that remains will also be fully amortized within a few years.

In order to better understand the impact of changes in Local Aid, it is important to view it in a longer-term context. This understanding will also highlight the extraordinary divergence of Chapter 70 school aid and other local aid. By combining Cherry Sheet assessments with gross aid, we get a more complete picture of how the state budget affects Lowell.

The following chart enables the reader to drill down into the various funding sources, not only to show the multiple effects of changes to our own budget, but also to offer insights into the priorities of the Commonwealth in its own budgets. In this chart we have isolated Chapter 70 aid from other categories of aid. Furthermore, we have used net aid rather than gross receipts. There are two components to Local Aid formulae. Aid consists of payments to cities and towns as well as assessments to the municipalities that are deducted from these payments. These deductions are for things such as Registry of Motor Vehicle costs, regional transit system assessments, and costs for tuition to other school systems through school choice or charter school programs. The change in line color in the chart indicates the House proposed 2014 budget.



The most noticeable change is the extraordinary increase in Chapter 70 aid since 1993. It increased from \$24 million to almost \$130 million. Education reform was enacted in 1993 to provide local school systems with adequate funding over time. The legislation benefitted every community, but especially the less affluent, urban systems. With this additional revenue came the obligation for cities and towns to also increase their own commitments. Education reform established foundation budgets and minimum local contribution requirements, so that even though state resources for education increased, local taxpayers were also required to increase funding.

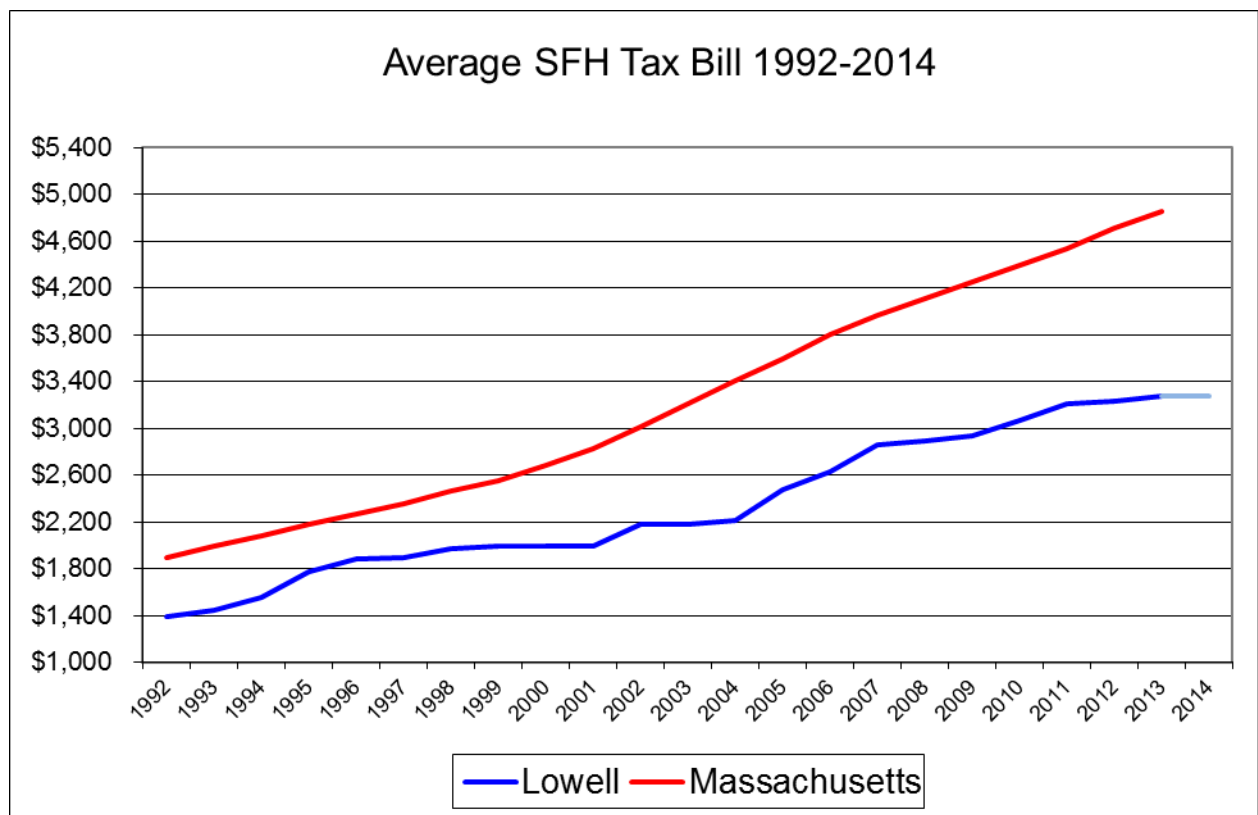
Prior to education reform, General Aid was actually greater than Chapter 70 school aid. In 1994, the first year that virtually all school aid was consolidated into the Chapter 70 program, net other aid to Lowell was \$18 million. We expect that figure to be \$10.5 million in 2014. Over time, the burden for providing local services has shifted even further away from the state and toward municipalities. This has had a profound effect on communities such as Lowell where such a large

part of operations had traditionally been funded by Local Aid. We are slowly approaching the point where Lowell only receives net aid for local schools.

At this time there are three competing Local Aid proposals. This budget assumes that the Local Aid package ultimately adopted by the state will be more like the House and Senate proposals. Since the Governor's proposal relies on new taxes and major shifts in tax policy, we believe that its passage is unlikely.

Last year's budget assumed a very small tax increase outside of new growth. Ultimately when we set the tax rate in the fall, we were able to use additional revenues to achieve a zero "tax increase." The average residential tax bill increased slightly because of relative property value changes between the residential and commercial property classes, but the impact on the average home was only \$37. In fact, the City's commitment to keeping residential property taxes down is strong. Since 2007 only 37 communities' average tax bills have risen less than Lowell's. Of these, 30 have populations less than 20,000 and 23 are smaller than 5,000.

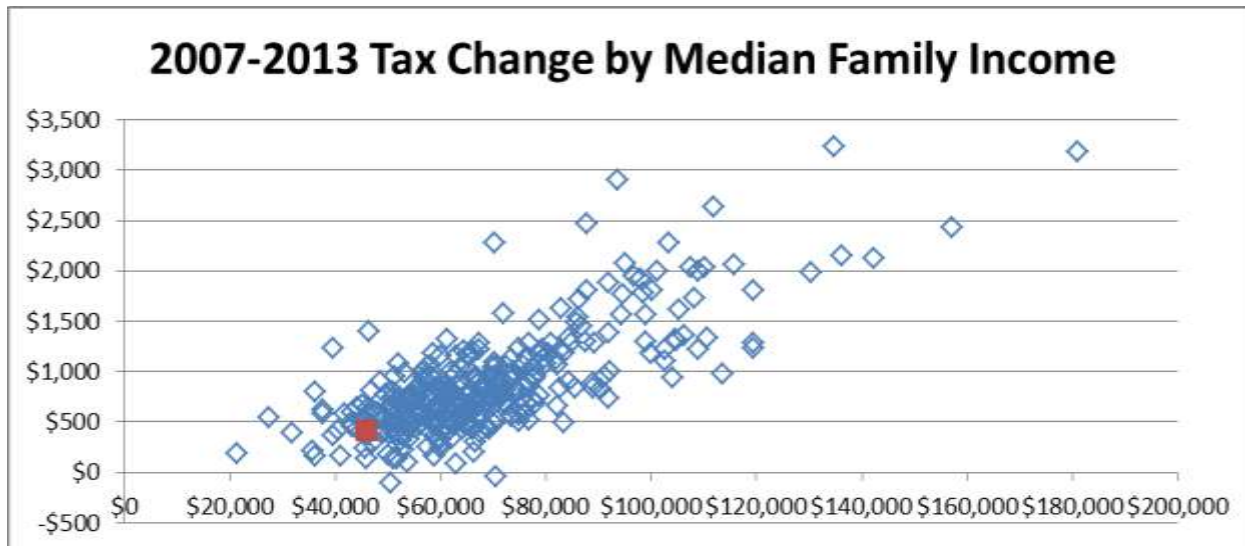
What follows is a series of charts that show different aspects of our historical and recent property tax performance. The first chart is one that has been included in past budgets, but bears updating. It compares the average residential tax bill in Lowell with that of the entire Commonwealth. The lines continue to diverge, but at an even more rapid rate.



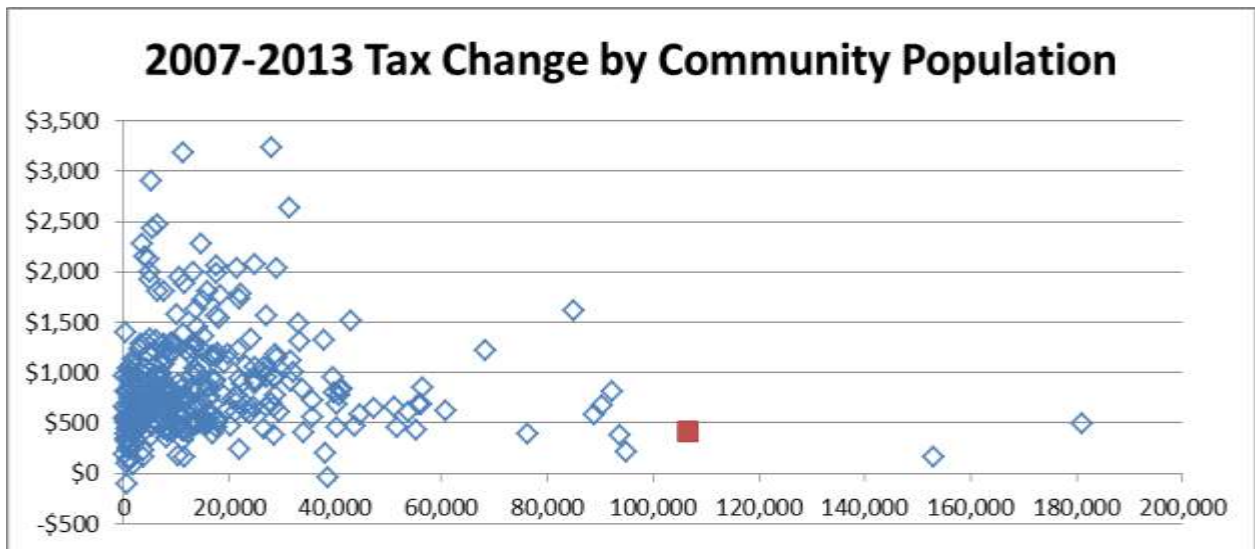
The difference between Lowell and Massachusetts was \$508 in 1992. Lowell was 26.8% lower than the state average. By 1996 the gap had narrowed to \$385, 17.0% lower than the state average. In 2007 the gap had grown to \$1,104 and the average bill in Lowell was 27.9% lower than the

state's average. Last year the gap was \$1,576, which represented a 32.5% discount from the state average.

While the change in average tax bill is an important data point, it is also important to be able to see Lowell's performance relative to other specific communities and to understand demographic relationships. The next chart plots the 2007 – 2013 tax change against 1999 Median Family Income. This chart displays a distinct relationship between tax increases and wealth. Wealthier communities clearly allow their tax bills to increase more than less affluent communities. This chart also shows that, while Lowell's income is on the low end of the spectrum, Lowell's tax change during this period was as good, or better, than communities in a similar wealth range.

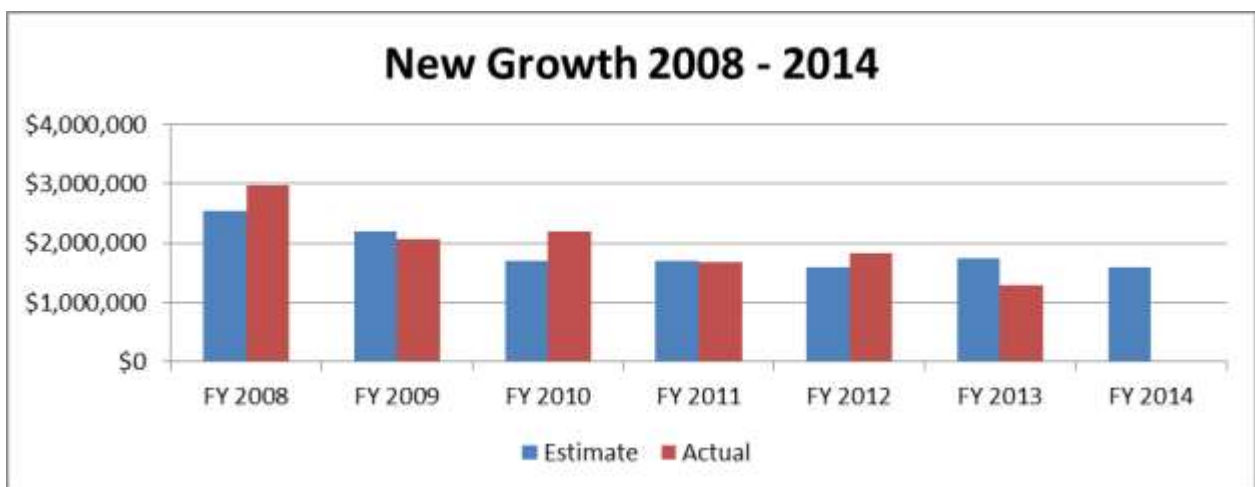


The next chart explores the relationship between municipal population and tax changes over the same period. Bigger communities usually provide more services, so one would assume that under times of fiscal stress such as during this period, there would have been more upward pressure on taxes in those communities. The data does not bear that out. In contrast, the data show that smaller communities respond by increasing taxes more than larger ones. This chart also shows that Lowell's tax burden remained quite constrained compared to peers. The chart does not include Boston. Boston's large population would have distorted the results view.



This extreme tax position is not sustainable. We have considerable infrastructure needs as our capital plan indicates. In order to maintain an adequate and competitive workforce, we must restore modest wage increases as we have done in the recent group of collective bargaining agreements presented to and approved by the City Council. We cannot rely on Local Aid increases to fund these endeavors. Nor can we count on large one-time expense reductions such as we had with health insurance in 2013 and will again have in 2014. In the near term, this leaves only property taxes rising in a modest but steady pattern to fund our much needed initiatives.

Both the total tax levy and new growth are just estimates at this point. The City will, as always, set its tax rate in late autumn. At that time the exact new growth figure will be known. Before 2013 new growth has generally exceeded estimates, however we fell short last year. We reduced our new growth estimate from \$1.75 million last year to \$1.6 million this year, but even that may be aggressive. New growth is difficult to estimate, and as evidenced from the chart below, we have yet to recover from the housing bubble that burst in 2008.

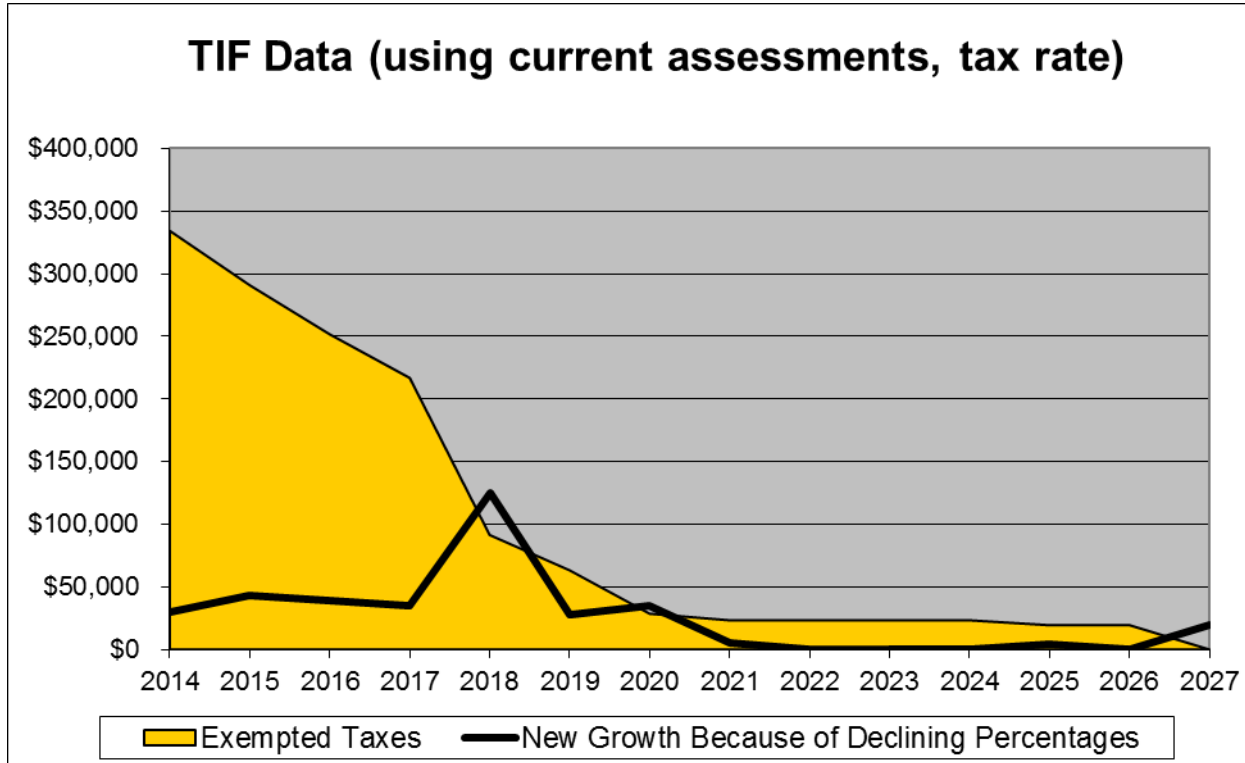


Occasionally Lowell offers tax increment financing (“TIF’s”) as a tool to promote economic development. A TIF provides a temporary real estate tax exemption on newly created or improved

property. The percentage of exempted value generally declines over the term of the TIF. In exchange for this tax exemption, the business must guarantee the retention or creation of a certain number of jobs over the TIF term. The TIF can also qualify an owner for valuable state income tax credits.

These TIFs represent buildings that have already been constructed or improved. As the tax exemptions reduce over time, the City benefits by having built-in increases in the tax levy. Assuming stable values and tax rates, taxes on the incremental portions on improved properties will increase over time. For example, assume that a new wing of a building has a value of \$1 million and that the current tax rate is \$20 per thousand of value and the current exemption is 40%. If next year the exemption declines to 30% and the values and tax rates remain unchanged, the new taxes generated will be \$2,000 ($\$1 \text{ million} \times \$20/\$1,000 \times (40\% - 30\%)$).

The total value of exempted taxes for our 11 TIFs, and the projection of new growth generated by their declining exemptions are presented in the following chart. The chart assumes stable values and rates.



We had mentioned average tax bills earlier and presented a chart showing the significant difference between Lowell's average and that of the rest of the state. Before we leave the discussion on taxes, a brief review of Proposition 2 ½ is in order.

Proposition 2 ½ is the Massachusetts version of tax limiting legislation. It has two important components. The first is that no community should levy real and personal property taxes of more than 2.5% of total assessed valuation. In other words, the combined tax rate may not exceed

\$25/\$1,000. This upper limit is called the levy ceiling. Very few, if any, Massachusetts municipalities are near this limit.

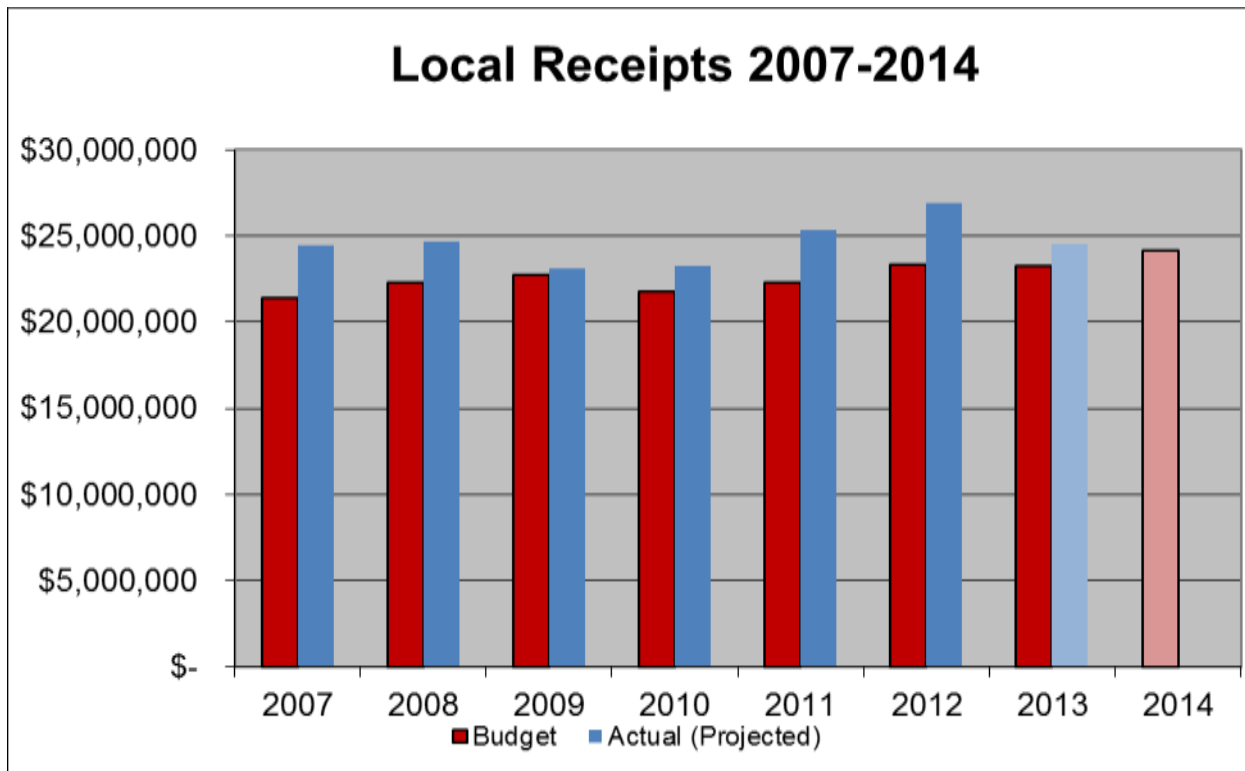
The secondary limitation of Proposition 2 ½ is that the maximum tax levy, or levy limit, may only increase 2.5% per year. If a community raises taxes less than allowed, the levy limit increases faster than the levy itself and creates “excess levy capacity.” A city that is below the levy limit may increase taxes by more than 2.5% per year only until they reach the levy limit. Communities can tax above the levy limit, up to the levy ceiling, by voting to “override” the levy limit, or by voting to “exclude” some capital appropriations or debt issues from the levy limit calculations. These are referred to generally as overrides or exclusions, and the two are often confused with one another.

With Proposition 2 ½ as a reference point, there are many other factors that can affect tax bills. A community can adopt separate tax rates for residential property and for commercial, industrial and personal property (“CIP”), within limits. Lowell, as well as most of the larger cities in Massachusetts, does this. Outside of tax rates, relative fluctuations in value affect each property’s tax bill. Fluctuations may occur between classes of real estate such as residential and commercial. They may also occur within classes, such as between single family homes and condominiums. Variances may also occur when one neighborhood’s values change at a different rate than another’s. They may also occur at the individual property level. For example, the market may favor smaller homes over larger ones, or brick may become in vogue and drive the values of brick homes higher than those with wood clapboards, vinyl siding or shingles. Outbuildings can affect value as well. If parking in a neighborhood becomes difficult, houses with garages can command a premium.

For all these reasons, the tax bills from individual properties can vary from year to year, even though the tax levy may grow at a steady rate. In fact, in 2011 when Lowell’s tax levy increased by 2.5% exclusive of new growth, 4,502 properties actually had lower tax bills than in 2010.

The category of revenue with the most local control is Local Receipts. Unlike Local Aid, its level is not decided by another political body. Unlike taxes, it is not subject to an artificial cap. It is controlled largely by the local government’s fee setting policies and by the local economy. The largest components of Local Receipts are motor vehicle excise taxes, our local trash fee, and delinquent interest revenue.

The 2014 budget assumes a 9.5% increase in Local Receipts over 2013. For most subcategories there were only slight adjustments to last year’s budget, mostly to reflect 2012 actual collections and the projections for 2013. There were no large scale fee adjustments in FY 2013. Most of the increase in Local Receipts over 2013 is due to a reimbursement of costs that we incurred during the storm “Nemo” in February. The following chart show the historical budgeted and actual local receipts since 2007. The final budgets figures are those taken from the final tax recapitulation. The light shaded bars indicate that the recap is not yet complete.



2007 and 2008 budgets were adjusted for Water Department receipts, which were then included in the General Fund.

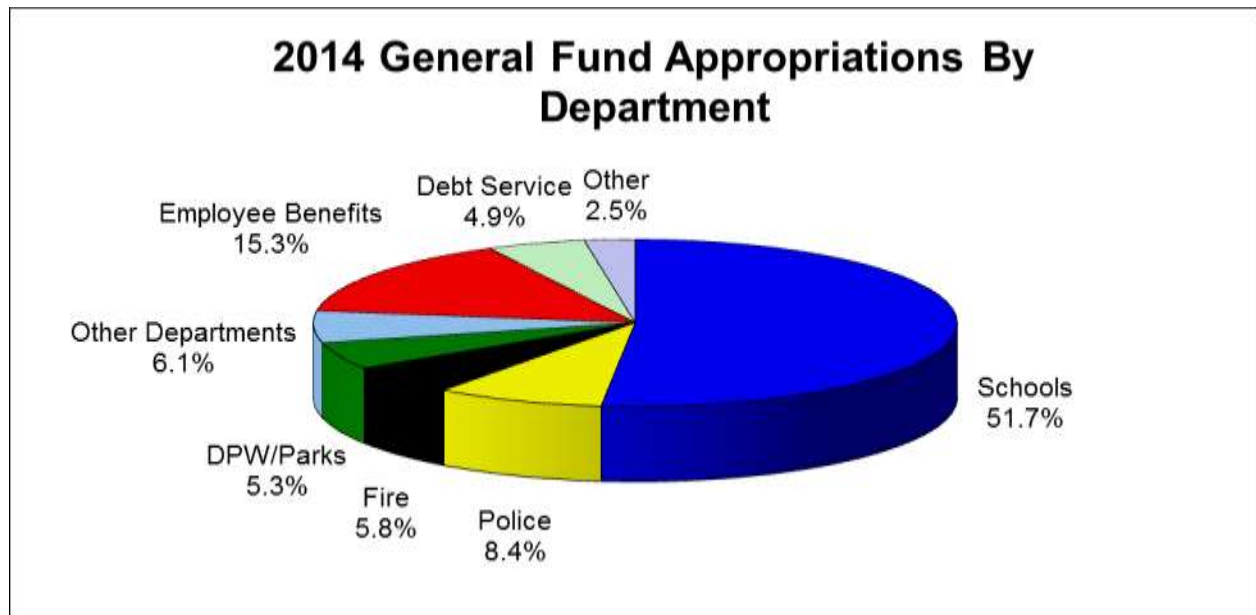
MSBA reimbursements are payments from the state for debt service that Lowell incurred as a result of issuing bonds for school construction projects. The MSBA has since modified their assistance programs and now it reimburses cities and towns before they issue bonds. Most of Lowell's school construction occurred under the older program when we received 90% grants. The old reimbursement rate was dependent on the wealth of the community. The MSBA reimbursement was historically closely tied to our debt service budget, but as the older school loans get paid off and the City issues new non-school construction bonds, the correlation will lessen. Both the MSBA reimbursement and the underlying school related debt service are substantially lower in 2013, which reflects retiring debt.

The next category of revenue is reimbursement from our enterprise funds. The 2014 reimbursement will be approximately \$4.7 million. The General Fund budgets for the full amount of health insurance, pensions and Medicare tax. It is through this reimbursement that the enterprise funds pay their pro rata share of these costs. In addition, the General Fund charges the enterprises for activities in which it engages on their behalf. An example of this is bill collection. Without the General Fund, Parking, Water and Wastewater would have to purchase billing and collection software, staff these functions and pay postage for every bill mailed. The funding for these services appear in various General Fund departmental budgets. Other costs, such as legal representation and telephones are also recaptured through these charges.

General Fund Expenditures

There are several ways to look at expenses, and each way has its own strengths and limitations. It may at first seem most logical to look at them by department. This would certainly tell the reader who is spending money, but it would not address overhead functions or functions that cross departmental divides. Furthermore, departments change over time. They may be restructured, merged or spun off. This makes anything but static analysis difficult. You can also look at expenses by pure function without regard to department. While this can give the reader an excellent sense of how the City spends money, it doesn't necessarily inform as to which department performs the functions. What follows is a multifaceted analysis that will combine elements of both approaches.

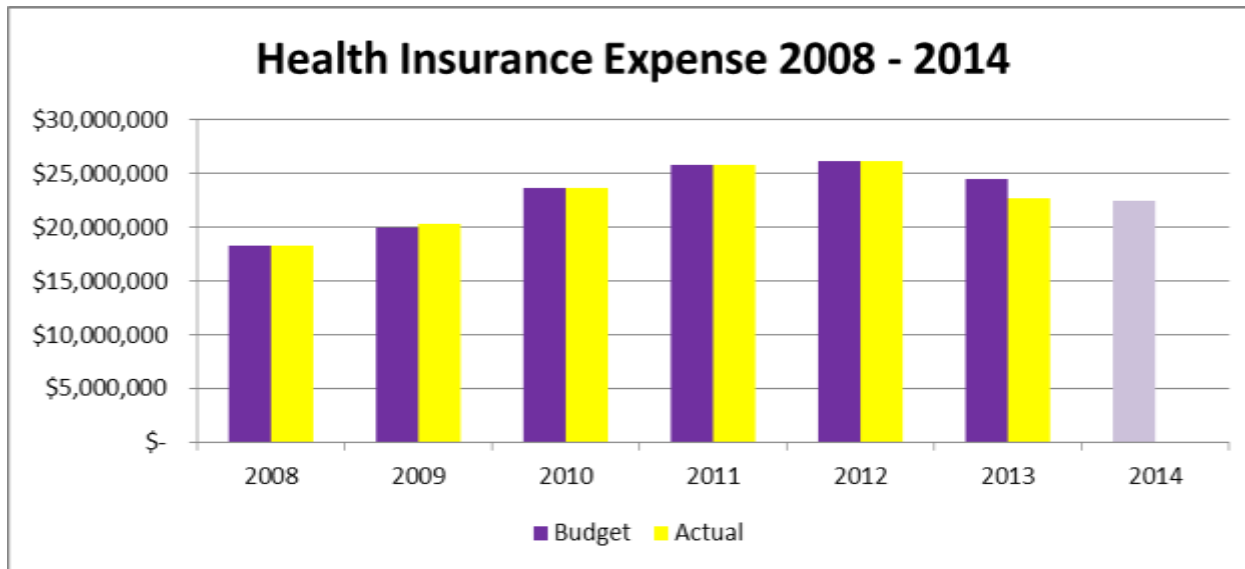
The chart below shows 2014 spending by department. Departments increasing in percentage from 2013 to 2014 are Schools (50.5% to 51.7%), Police (8.0% to 8.4%), Fire (5.7% to 5.8%), and other (2.5% to 2.6%). Departments declining are Employee Benefits (15.8% to 15.3%), DPW/Parks (5.5% to 5.2%) and Debt Service (6.0% to 4.9%). Other departments remained the same.



The major departments: Schools, Police, Fire and DPW/Parks comprise 71.2% of all General Fund Spending. Adding in the fixed costs of employee benefits and debt service, the total becomes 91.4%, down from 91.5% last year. It is from this chart that one of the challenges of cost control becomes clear. We can attempt to reduce budgeted spending while preserving core education, public safety and public works functions, but in order to get meaningful savings, we cannot only focus on reductions in small overhead type departments. Even though minor departments are not often considered part of the City's core mission, without them the City's entire administrative architecture would collapse. These so-called minor departments issue and collect bills, are the conduit for constituent services, schedule and post meetings, take minutes, run the City's web sites, enable Internet transactions and put nurses in our schools.

That said one cannot overestimate the impact of moving our health plans to the Group Insurance Commission (“GIC”). Health care costs are one of the greatest pressure points on municipal budgets, and our move to the GIC has saved millions of dollars annually. Prior to joining the GIC, the City self-funded health insurance costs. The City, employees and retirees contributed to a trust fund which paid claims and other expenses. The risk associated with this model was that without proper funding levels and reserves, the trust fund could become depleted. This, in fact, was happening about seven years ago until we increased contribution rates to restore the fund’s balance. One of the benefits of the move to the GIC is that this risk is transferred to the insurance carriers and GIC itself. Our obligation becomes fixed at our premium expense.

We do absorb a different kind of risk, however. Since we are now billed monthly, we are at risk for having an adequate appropriation in the budget. 2013 was difficult to budget, since we did not know which plans employees and retirees would select, nor did we know who would opt in or out of coverage. We approached 2013 with caution and budgeted conservatively. Moving forward, we have much better data on our costs, but they still may fluctuate with staffing changes and open enrollment decisions. The chart below shows our historical appropriations and actual expenditures (excluding school appropriations), including a forecast for 2013.

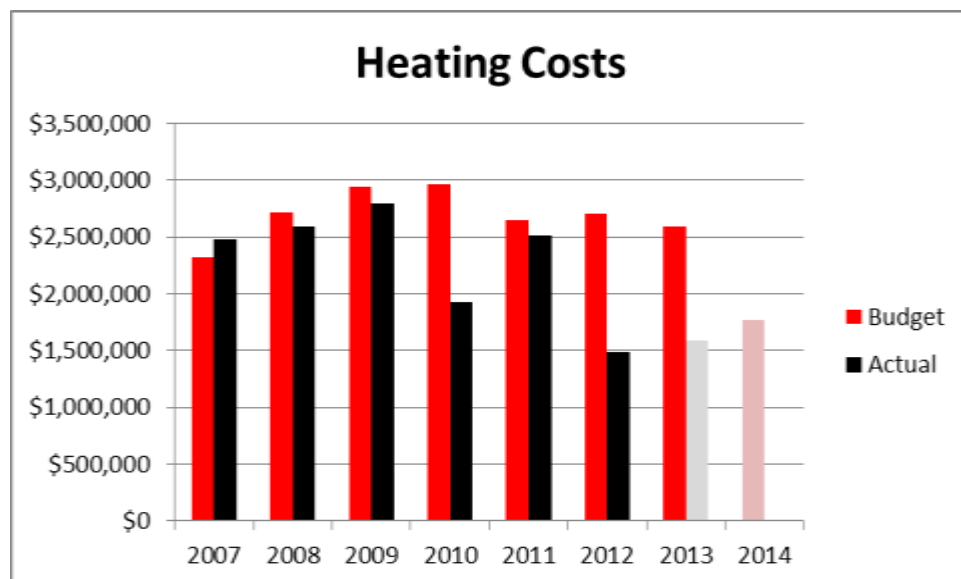
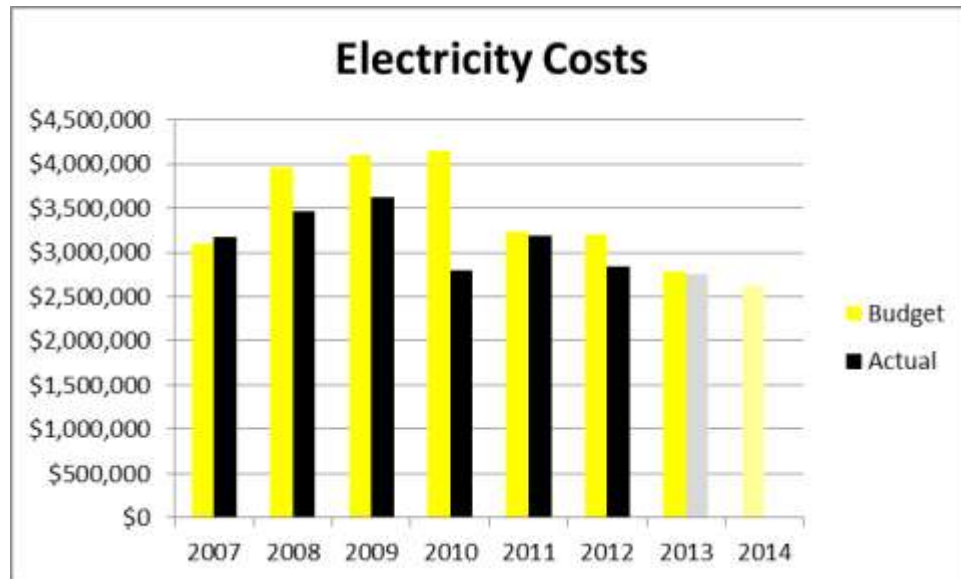


This chart shows the enormous impact of moving to the GIC. Appropriation decline from 2013 to 2014 because the City will need to put less aside for our mitigation fund. The mitigation fund is money that the City must set aside for potential increased out of pocket medical costs for employees and retirees. This was a product of our negotiations with the Public Employee Committee. We were required to establish this fund in July 1, 2013 with \$2.4 million, and are required to replenish it with up to \$750,000 on July 1, 2014 and up to \$500,000 on July 1, 2015. On July 1, 2013 GIC premium rates will increase generally between 0% and 4%, depending on the plan. This is a very modest increase, and may indicate that double-digit rate hikes are less likely in the future.

Over the last few years we have built up the cash balance in the Health Claims Trust. Throughout 2013 there have been claims “run-out” expenses to the trust. These are expenses from 2012 claims that were billed under the pre-GIC system, but are paid after the transition to the GIC. It now

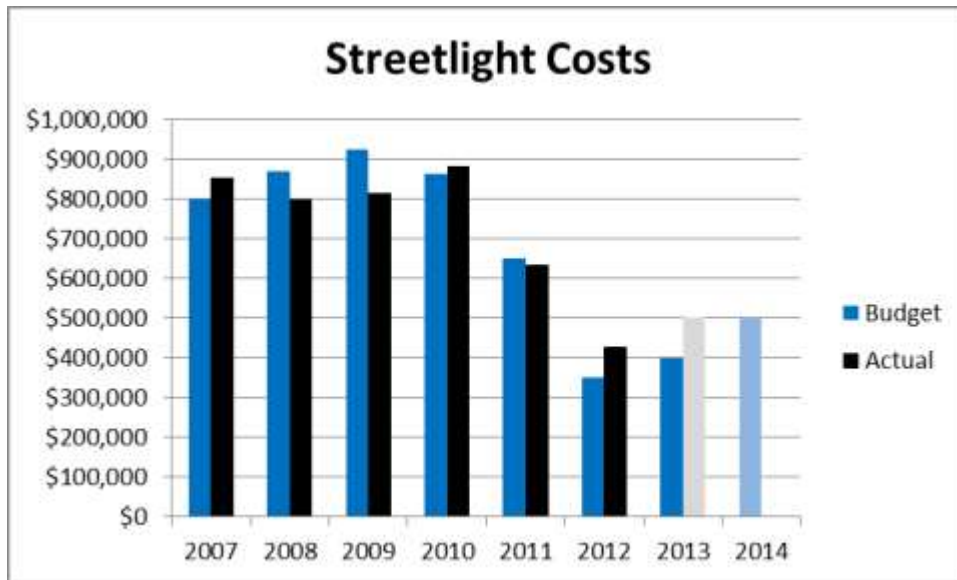
appears very likely that by June 30, 2013 we will have a remaining balance of at least \$7 million in the trust. 75% of this balance belongs to the City and 25% belongs to employees and retirees, the same proportion that contributions were made. The administration plans to use all or a portion of the City's share to begin funding other post-employment benefits ("OPEBs"). This will reduce a large unfunded liability on the City's balance sheet.

Another area of cost containment over the past several years has been in energy management. The next series of charts show our historical electrical, heating and street lighting expenses, both budgeted and actual.



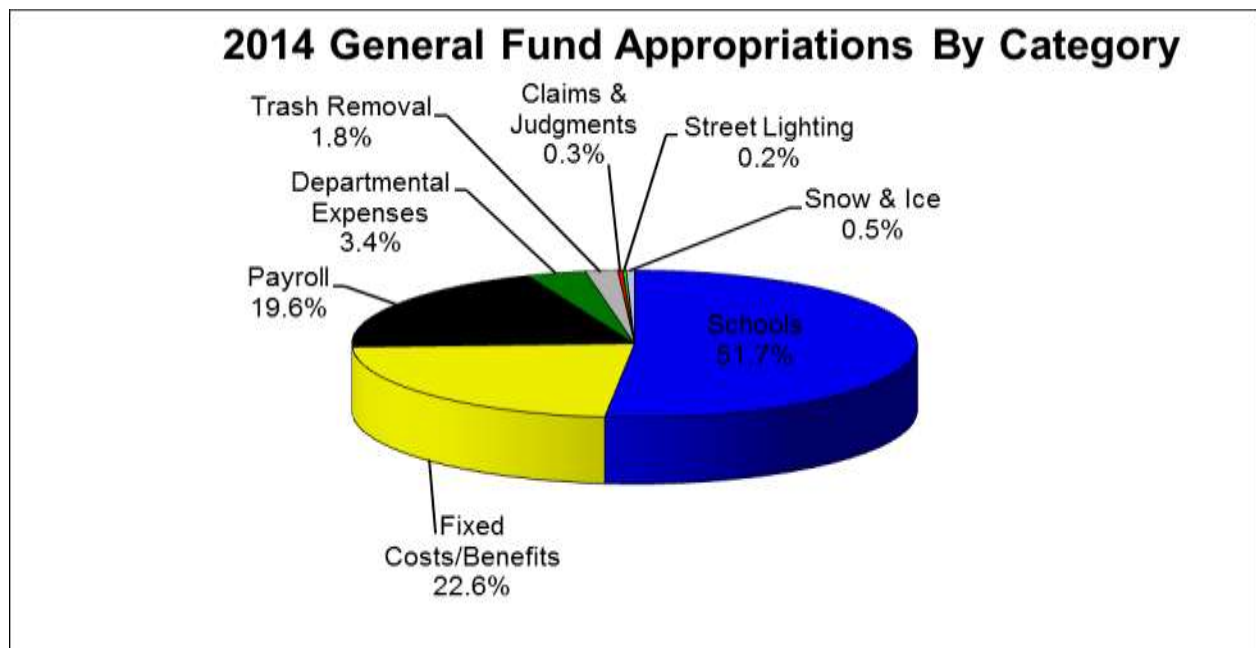
Our energy management initiative has been extremely successful. We reduced our combined electricity and heating budgets by almost \$1.7 million from 2009 to 2013, and are reducing them even further in 2014. Over that same period, using projections for 2013, actual expenses have decreased by almost \$2.2 million. Total debt service on the program will be \$1.36 million in 2014.

Results have exceeded our expectations. While it is true that we have had two mild winters in a row, the trend in expenses is clearly evident. We will likely save even more in 2014 when our net metering agreement with Soltas begins reducing energy bills. Lowell contracted with Soltas to allow Soltas' solar facilities to sell energy back to the grid using our electricity bills as conduits. In other words, our electricity meters are "netted" with revenue from their energy production. In exchange for this arrangement, Lowell is allowed to keep a portion of that revenue, which reduces our net bills.



In 2010 we signed an agreement with National Grid to purchase our streetlights from them. Once Lowell obtained ownership of the streetlights, we would qualify for a lower energy rate. While it took some time to actually make the purchase, we are now experiencing almost \$400,000 in energy savings per year, even after absorbing the maintenance costs on the streetlights. The 2012 actual expense was low because we received a retroactive bill credit from National Grid that year to compensate us for a delay in the transfer. To finance this purchase we issued 5-year bonds. Our budgeted debt service is \$66,663 for streetlights in 2014 resulting in net taxpayer savings of \$300,000 annually. In addition, all debt service should be retired by September, 2017. We are currently outfitting our streetlights with LED technology which will further reduce energy consumption.

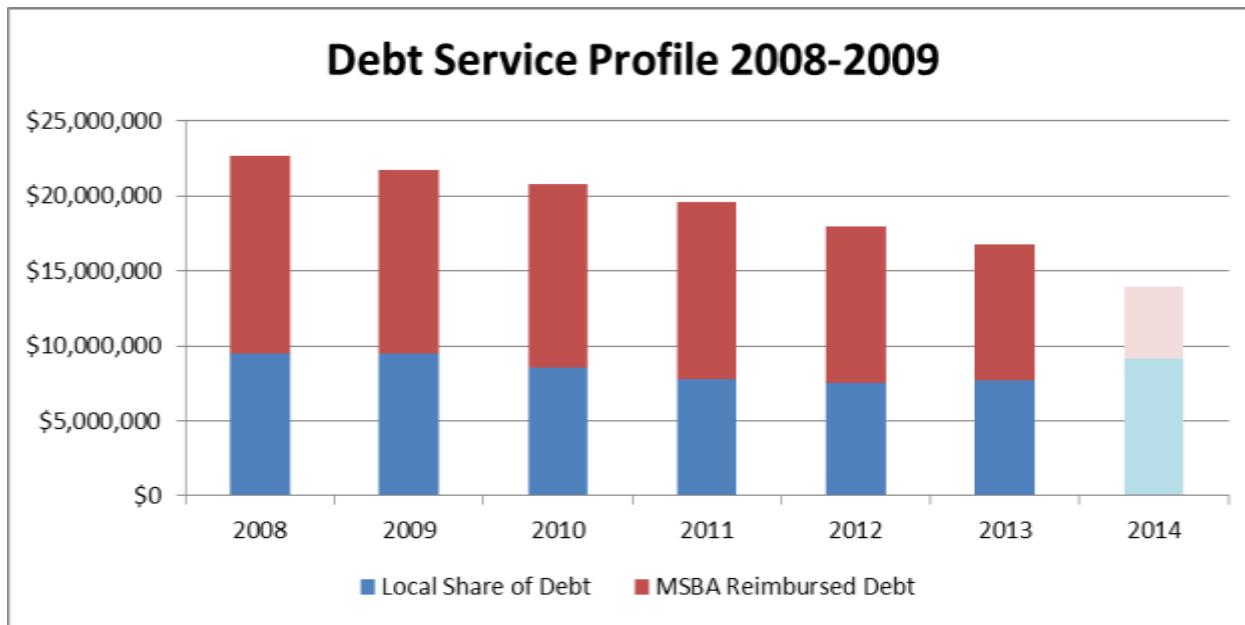
Another way to look at expenses is by function, as shown in the chart below.



Categories increasing from last year are Schools (50.5% to 51.7%), and Payroll (18.9% to 19.6%). Categories decreasing are Fixed Costs/Benefits (24.1% to 22.6%) and Trash Removal (2.2% to 1.8%). Unchanged are Departmental Expenses, Claims & Judgments, Street Lighting and Snow & Ice. As was evident from the previous departmental expenditure chart, Lowell spends the majority of General Fund appropriations directly on schools. There are other costs associated with the schools that are not represented by the School's portion of this chart. Included in Fixed Costs/Benefits is money that the City side of the budget pays for health insurance for retired teachers, school administrators and non-instructional staff. Part of the Trash Removal expense directly relates to school pickups. DPW staff and contractors clear snow from school parking lots. School nurses are paid from the Health Department budget. The DPW performs general maintenance on the schools, and the DPW budget pays for those labor and supplies. These indirect school expenses count toward our net school spending requirement known locally as "maintenance of effort."

Since education reform in 1993 through 2009, Lowell had struggled to meet its net school spending requirements. From 2009 through 2011 Lowell met or exceeded its required level, despite the difficult economic environment during those years. In 2012 we fell \$68,399 short of our requirement. We feel confident that additional appropriations to the school of \$1 million in 2013 and again in 2014 will restore compliance.

The second largest category of expenses is Fixed Costs/Benefits, which includes health insurance, debt service and the cost of our retirement system. Health insurance was discussed above. The chart below displays the General Fund debt service profile for the period 2008 through 2014.



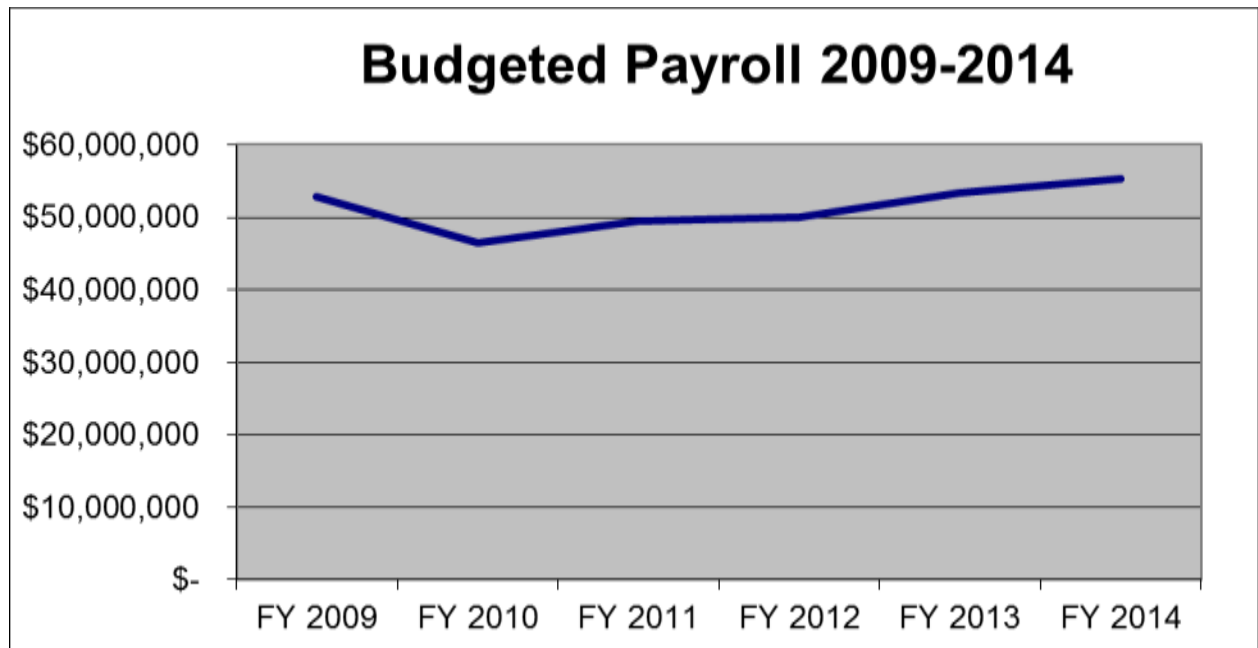
Debt service has declined dramatically since 2008. Much of the reduction is related to the retirement of debt that was issued in the mid-1990's to finance school construction. 90% of that debt service was reimbursed by the MSBA. Even though that debt service declined, it had relatively little effect on our overall finances, since MSBA Reimbursement revenue also declined proportionally. More important is the decline of the blue portion of the bar, which represents the tax-supported portion of the debt. That amount declined by about \$1.7 million from 2008 to 2013. This helped Lowell sustain its operating budget during the recession without drawing down reserves or raising taxes above 2.5%.

In 2014 there is a budgeted \$1.4 million increase in the tax-supported portion of debt service. This increase represents the priorities of the City in the past few years. The last two capital plans highlighted the investment needed in the City's infrastructure and equipment. Lowell is better positioned now than it has been in a decade to make these investments. Let us not forget that these strategic investments are generating savings in other areas of the budget. An example of this is in the previous discussion of energy investments and savings.

The remaining subcategory that continues to increase is pension expense. The post-2008 bear markets affected pension fund performance but the City remains on track to eliminate its unfunded pension liability by 2032. Significant improvement was made between January 1, 2010 and January 1, 2011 (dates of the two most recent actuarial reports), as the funded ratio increased from 56.7% to 60.1% and the unfunded actuarial liability declined by more than \$10 million to \$179,210,021. A new actuarial report is underway, and although recent new highs in stock market indexes will not be included since they occurred after January 1, 2013, this recent performance will also help reduce our liabilities, if this performance can be sustained.

The last large category of spending is payroll. The requested payroll budget is a \$2.2 million or 4.2% increase over last year. This covers cost of living increases and step increases in collective bargaining agreements and the personnel ordinance, and absorbs a significant reduction in grant funding. All of our labor contracts needed to be renegotiated for 2013. The administration had

committed to reinstituting annual wage adjustments since during the last several years unions granted concessions, such as moving to the GIC, and deferred contractual wage increases. In addition, the administration has been successful in reforming some compensation practices that will provide long-term benefits to the City, but may add some cost in the short-term. An example of this is our elimination of sick leave buy back provisions. The chart below highlights changes in budgeted payroll since 2009.



We are recommending several position changes in the General Fund. The City Manager's Department has added one clerical staff position and had eliminated its budget for temporary staff. The MIS staff is proposing to add an Application Systems Specialist to handle the increasingly complex array of software that we utilize.

There was a net loss of one position in the Planning and Development Department, but other changes. The positions of Chief Design Planner and Urban Renewal Project Manager were added and the positions of Senior Project Manager and Senior Design Planner and one Building Inspector have been eliminated. The Planning Secretary position becomes an Assistant Planner. The title of the Housing Program Manager changed to Housing and Energy Program Manager to reflect additional duties. In addition, hours have been added to all the health inspectors, which will add the equivalent of one more inspector position without the added overhead costs.

There were also changes in the Police Department. One Police Officer was added. An Animal Compliance Officer who is funded by dog licenses was also added, as was a Victim Services Advocate. A Principal Clerk position was eliminated.

Many changes occurred in DPW. A Head Clerk Position in the Administration and Finance Division is being replaced with a lower cost Principal Clerk position. In Land and Buildings we are adding an HVAC Technician, a Painter/Glazier/Craftsman, and a Plumber/Irrigation specialist. In addition, we are replacing two Electrician Helpers positions with Grade B Electricians. This

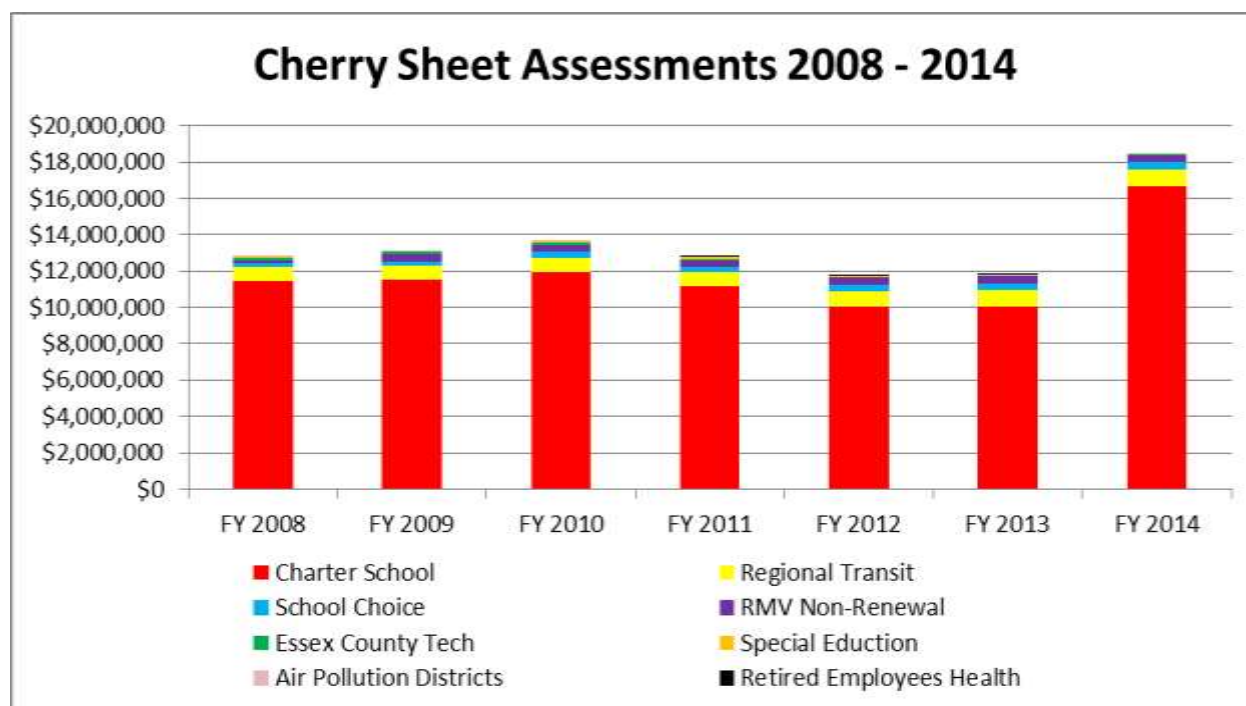
last move will leverage our resources since the Helpers cannot do electrical work by themselves, but the Electricians can. The Streets Division is adding a Recycling Enforcement Coordinator.

The Health Department is adding a School Nurse and a grant-funded Outreach Worker. During 2013 Veterans' added a Head Clerk. As discussed at a recent City Council meeting, the Library eliminated a Library Aide position and replacing it with an IT Technician, which was in the 2013 budget, and added a Coordinator of Community Planning.

The other appropriated expenses are relatively minor, and cover everything from utility accounts to postage and envelopes.

There is a significant reduction in the costs for trash removal. Our current hauling contact expires on December 31, 2013 and we were able to negotiate a substantial reduction in cost and increase in service in the contract beginning January 1, 2014. In addition, we were also able to include a reduction in disposal costs by modifying the current contract.

There are a few categories of large unappropriated expenses. This year the Commonwealth will offset our Local Aid by \$18.5 million. Deductions are for programs either run by the state or where the state acts as a pass-through to collect funding from cities and towns. Those expenses are summarized below. By far the largest item is the assessment for charter school tuition. The 2014 assessment is \$16,653,156, a huge increase over last year, and clearly one of our most difficult budgetary challenges. This assessment is partially offset by charter school tuition reimbursement from the state, but even accounting for this, Lowell's net increase from last year is \$2.8 million.



Other unappropriated expenses are prior year deficits and the provision for abatement and exemptions. We believe that we will be successful in eliminating our \$1.2 million snow and ice removal deficit using 2013 appropriations. This means that we will not have to carry the deficit

forward to be funded in 2014. We have added about \$300,000 to the provision for abatements and exemptions because this provision has not kept pace with the increase in the tax levy. We have also created a new enterprise fund for the Lowell Memorial Auditorium, which will be discussed at the end of this financial overview.

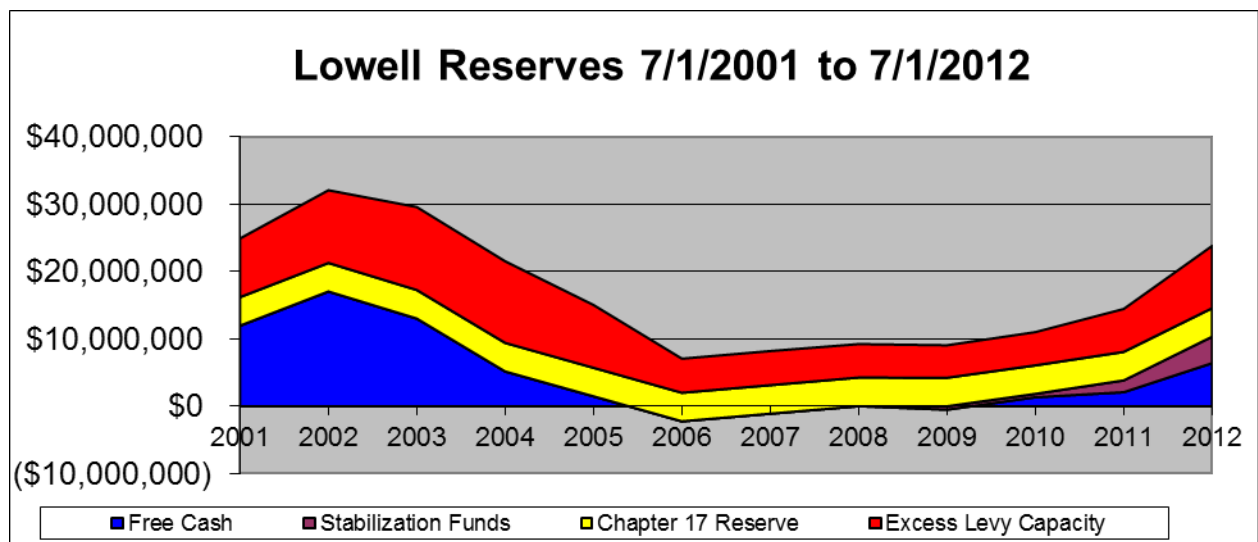
General Fund Reserves

While balance sheets are not usually examined during budget discussions, it is important to briefly review the status of our reserves, especially because of the important role that they play in our strategic initiatives.

We consider our reserve categories to be stabilization funds, free cash, our Chapter 17 special reserve and our excess levy capacity. Bond rating agencies generally agree with this categorization, although they look critically at excess levy capacity and specifically look for a municipality's willingness to utilize it. Our Chapter 17 special reserve is unique to Lowell. It is a \$4.2 million reserve established by the state during the 1990's. Although we may utilize it, it must be replenished by the next fiscal year.

Our current reserves stand at \$23.8 million, or about 7.25% of last year's budget. We have met the 5% goal that we set in last year's budget document and are well on our way toward our longer-term goal of 10%. Beginning in 2011 we have been transferring most or all of our free cash into our stabilization funds once it is certified. Free cash can be volatile and it is reset to zero on July 1 of every year and remains unavailable until it is certified by the Department of Revenue later in the fiscal year. By moving it into stabilization we preserve our access to it, since stabilization funds are not subject to the DOR certification process. This practice changes the nature of the level of free cash to make it more of a measure of the prior year's financial results rather than an accumulation of prior years' reserves added to the results of the most recent year.

Below is a chart of our reserve levels since 2001.



As mentioned, subsequent to July 1, 2012 all free cash was moved to our stabilization funds. Reserve levels peaked at \$32 million in 2002 just as the state and the nation dipped into recession. From 2003 to 2006 reserves were drawn down to support the operating budget. This condition is known as a structural deficit and unless addressed quickly, can be devastating. By 2006 our reserves had declined to \$7 million, and free cash stood at negative \$2.2 million. Since that time we have increased reserves steadily, despite an economy that had reached its nadir in 2009 and has not yet fully recovered. Most importantly, we emerged from this period without drawing down reserves or creating a new structural deficit.

General Fund Forecast

The forecast for the General Fund continues to be driven by the recent overwhelming desire to limit property tax increases. Tax growth was limited to 1.5% in 2012 and 0.0% in 2013. If successful in setting out tax rate based on this budget, will be 0.0% in 2014. This will be the last year that this revenue limitation will be possible. Although a \$4.5 million deficit in 2015 looks daunting, we expect to have a \$12.2 million excess levy capacity in 2014. Furthermore, the deficit is not structural, since it does not grow from 2016 – 2018.

Built into this forecast are several reasonable assumptions. On the revenue side, excess levy capacity will remain stable. Aside from addressing the 2015 deficit with recurring revenues, probably property taxes, we will operate as if we are at the Proposition 2 ½ limit, even though we are not. Modest annual Local Aid increases of about 3% are assumed beginning in 2015. Local Receipts declined slightly in 2015, which reflects the one-time nature of “Nemo” reimbursements in 2014. Very small increases are forecast thereafter. We are also treating the 2014 replenishing of the health insurance mitigation fund from Health Trust balances as a one-time occurrence in 2014. MSBA reimbursements will continue to fall as school construction debt matures.

We expect to need additional sums in overlay as the levy grows. State and County Charges (Cherry Sheet assessments) will continue to grow, particularly the charter school tuition assessment. As we slowly increase our snow and ice removal budgets, the anticipated prior year deficits will continue to decline, although there could be considerable year-to-year variation depending on the weather.

School budgets will continue to increase because of additional Chapter 70 funding. We will roll the additional \$1 million from local appropriations into the locally-funded base school budget in 2015. We will continue to increase the locally-funded portion of the budget to maintain the ratio between Chapter 70-funded and locally-funded appropriations.

The salary and wage forecasts assume that the union contracts under negotiation now continue to settle with terms similar to the ones settled in 2013. Future years assume terms similar to year-3 of recently-settled contracts.

Health insurance forecasts are now based on the GIC model. Premium growth is assumed to be 5%, which is higher than the either of last two years of GIC premium increases. The decrease in our obligation to replenish the health insurance mitigation fund is also included. Medicare tax will continue to increase faster than wages in general as employees hired before mandatory Medicare

retire. Pension assessments will steadily increase as we make progress eliminating our unfunded liability. Unemployment costs reflect our higher 2013 obligations.

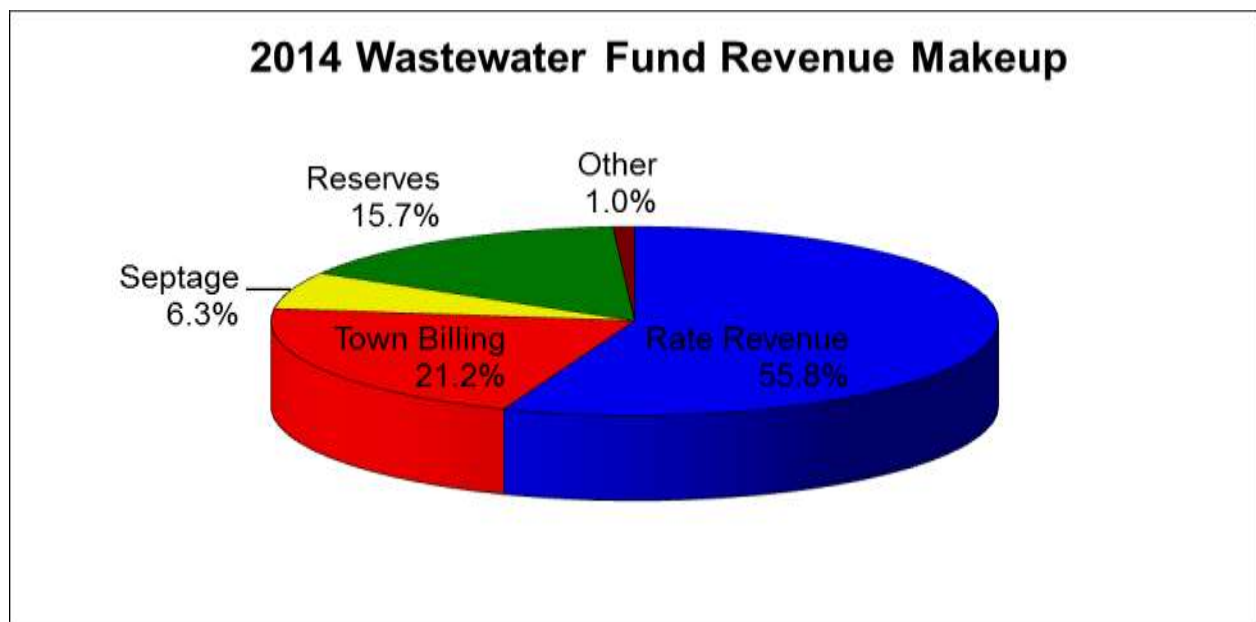
Debt service continues to decline as older bonds are paid off. A separate line shows the debt service on future appropriations in accordance with our capital plan. As we actually borrow these funds, the debt service will be incorporated into the main debt service line. The combination of the two debt service lines stays relatively stable throughout the forecast.

Trash removal reflects the new contract described above, which still requires City Council approval. We expect to be able to maintain utility costs at the current level through a combination of 1) long-term procurement contracts that we have in place, 2) energy efficiency projects that have been completed and 3) our 20-year net metering agreement.

The Greater Lowell Technical High School forecast includes an inflation factor and the GLTHS's forecast for capital assessments for their new construction project. We continue to add to our snow and ice removal budget. Legal claims should remain constant. As indicated by Global, we forecast the gradual elimination of the Lowell Memorial Auditorium deficit. General expenses include a modest inflation factor.

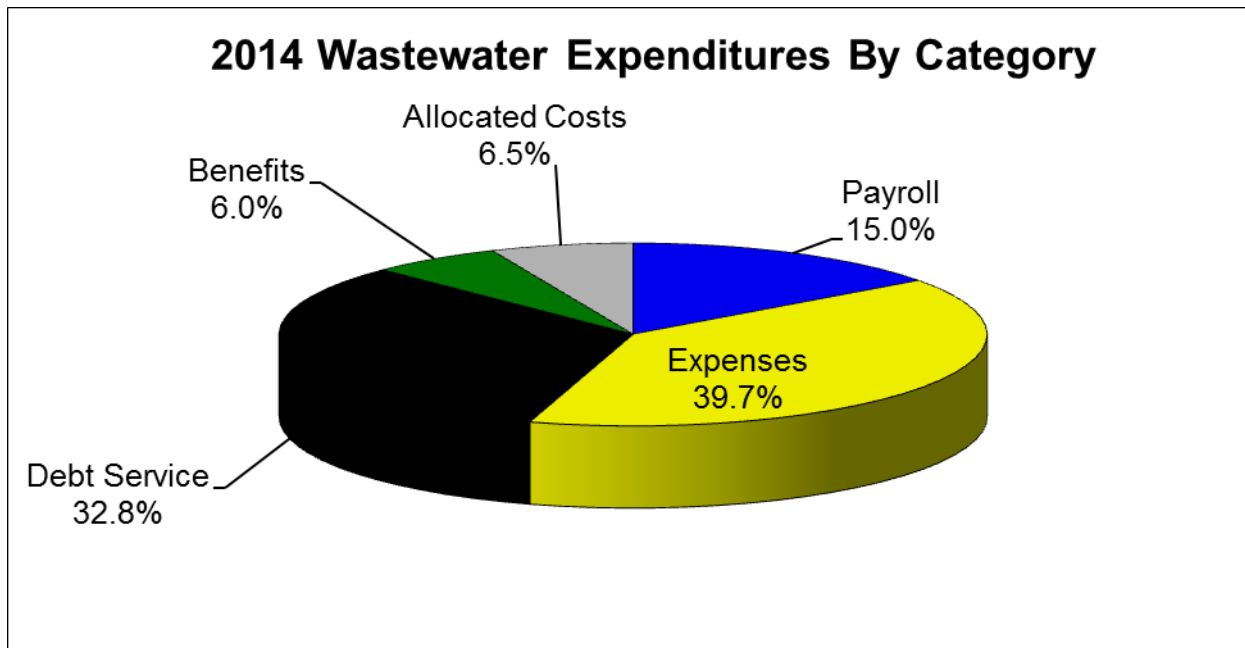
Wastewater Enterprise Fund

Wastewater revenues have leveled off in the past year. While rate revenues have done well, we have had temporary reductions in hauled waste as a major customer interrupted processing. Hauled waste revenues have begun to recover, but it will take some time to return to 2011 levels. The department continues to build capacity to handle different types of hauled waste in order to diversify this revenue stream. The commercial metering project that added local rate revenue during the last two years has matured and that revenue stream has stabilized. Below is a chart of the enterprise's revenue makeup.

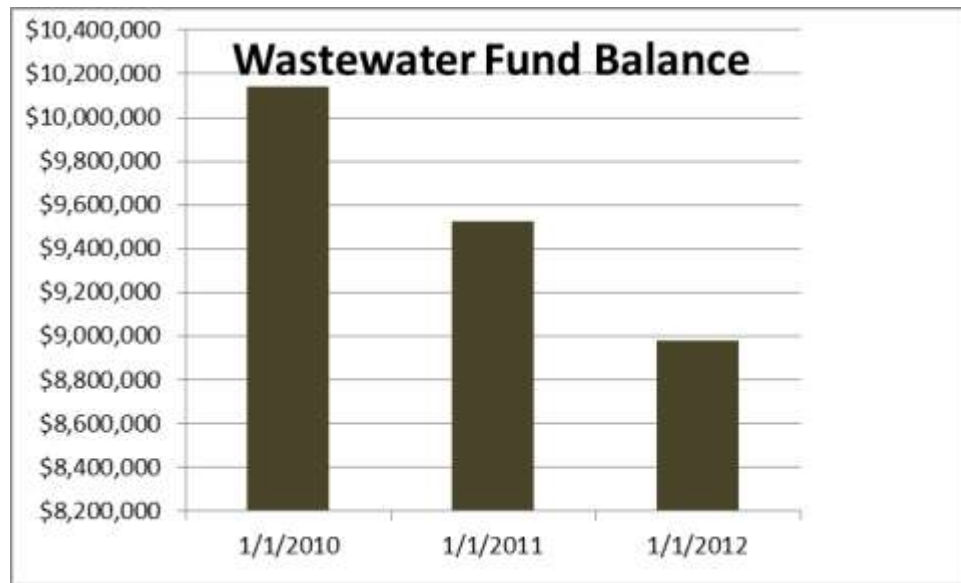


Rate revenue, town billing, and septage/hailed waste percentages declined from 2013 and the reliance on reserves has increased. This indicates that there will be upward rate pressure in the future as reserves continue to be depleted.

Debt service costs are increasing relative to all other categories, and this in turn is what is placing pressure on rates. The payroll budget includes the potential an upgrade of the Office Manager position to Wastewater Administrative Manager. Wastewater also requested to eliminate three Mechanic II positions and replace them with two TV Inspectors and one Mechanic I. The changes to the mechanic positions reflect the changing nature of the workload in the department. Overall headcount does not change. All changes must be negotiated with the respective unions. Below is the 2014 expense by category chart.



This year we are including charts that show a brief history of enterprise fund balances for each of the enterprise funds. Enterprise fund balance is the equivalent of free cash in the general fund. Past forecasts in Wastewater have contemplated the drawdown of these reserves as we simultaneously increase rates.

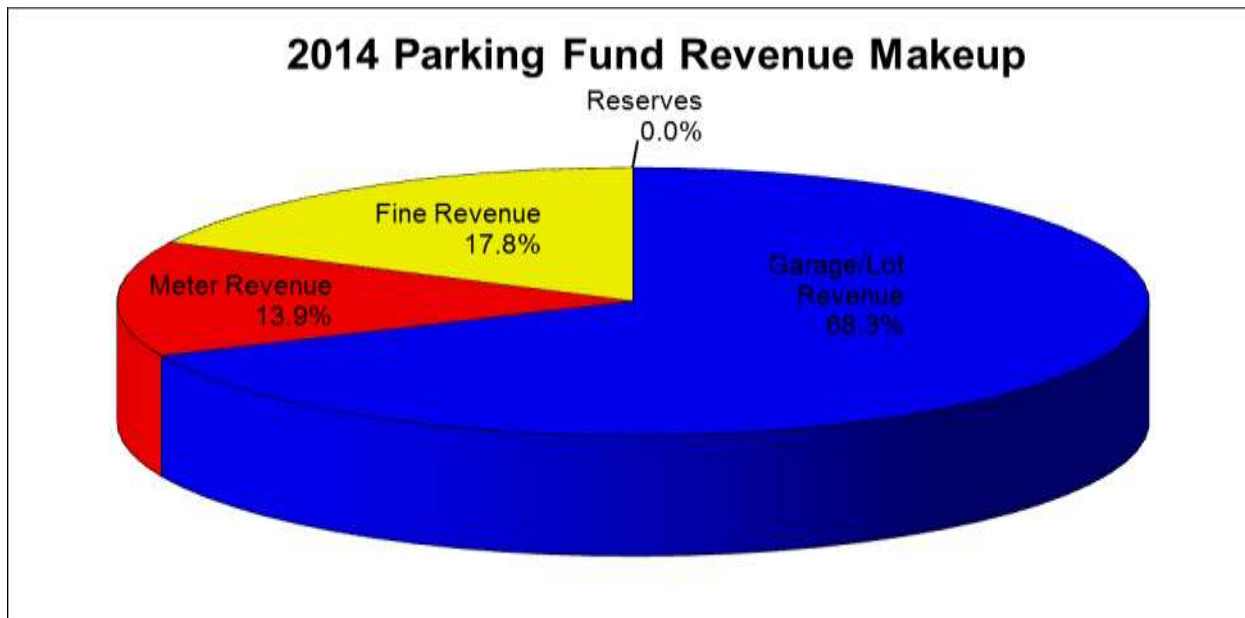


Rate increases in the Wastewater forecast have increased slightly because of a recently leveling off of other revenue. Although we expect to enter 2014 with a bigger fund balance than we anticipated last year, it will not last as long. Most operating expenses have remained fairly level. Five year forecasts for debt service have declined from last year's levels as we have permanently financed debt at favorable interest rates.

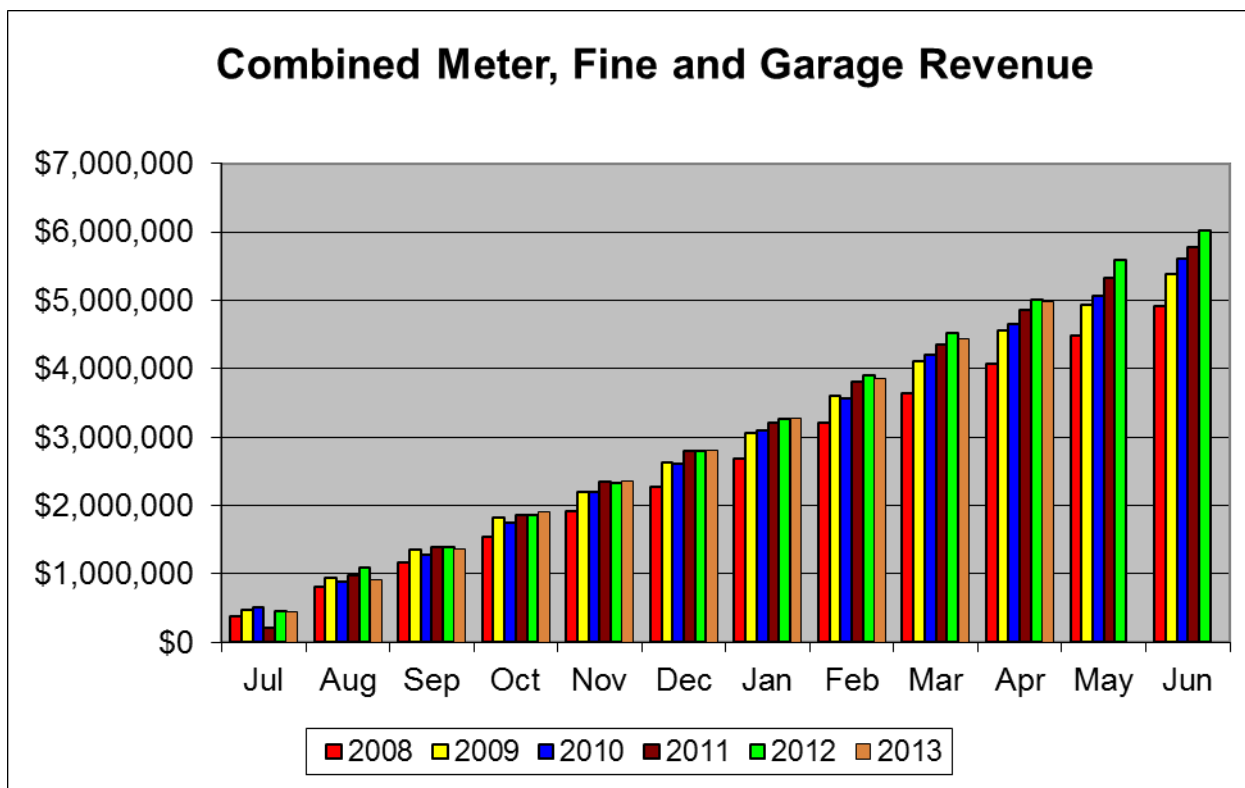
We expect that there will continue to be requirements to invest large sums in the funds capital improvement plan and in the long term control plan. These investments will be funded by new issues of debt that are not included in this forecast. Those debt issues will require rate increase above and beyond what is contemplated here.

Parking Enterprise Fund

Parking revenues had an extraordinary year in 2013. 2014 should be the second year in a row that the enterprise does not rely on fund balance to finance operations. We are also optimistic that over the long-term, expansion of the kiosk system will further increase revenues. Below is a chart of the 2014 budgeted revenue.

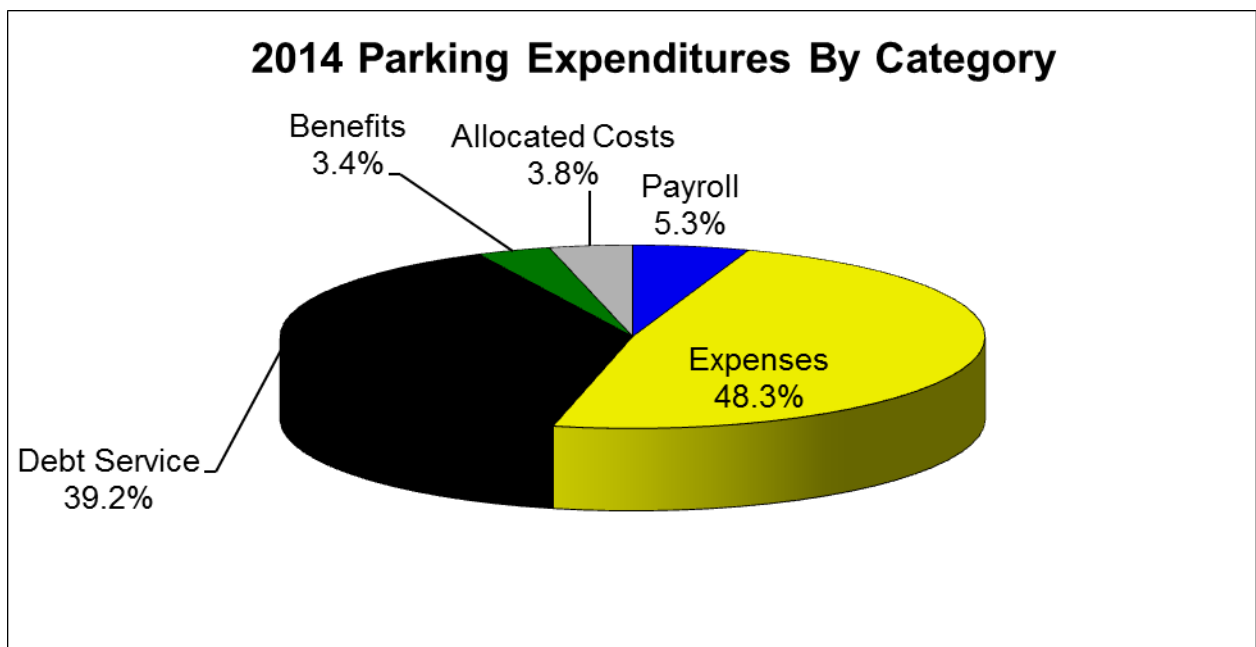


Meter revenues are up slightly from last year on a percentage basis, displacing some garage and fine revenue due to the success of the kiosks. This is not an indication of poor performance in other areas, but rather better performance for on-street operations. While 2013 revenue is slightly behind 2012, and has been running so throughout most of the year, it is still strong, and the gap with 2012 closed considerably in April. Below is a comparison of total revenue from year to year. 2012's revenue was very strong in the spring, relative to other months. It is yet possible that 2013's revenue pattern will be similar.



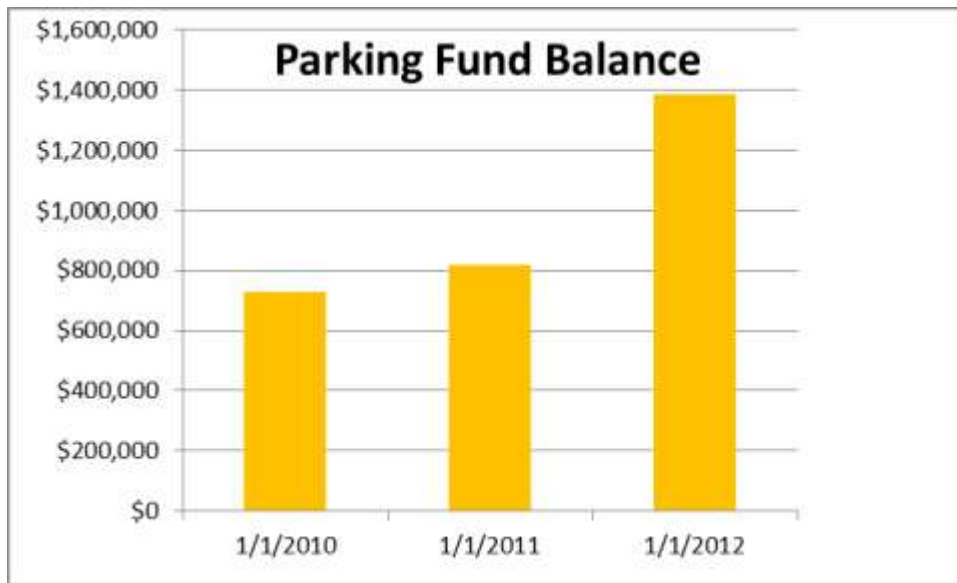
In 2013 we selected a new operator for the garages and a new security firm through competitive bidding. We have required modifications to accounting to make the entire process more transparent by allowing fewer “pass-through” expenses. This means that many more invoices will be coded in the particular category of expense rather than as a payment to the operator. This will give us more control over purchasing as well. Through these changes, we are confident that we will be able to reduce expenses, but as this is the first year of these procedures, we remained conservative in our budgeting.

Parking is also proposing to fund an additional meter enforcement position. With the expansion of the meter/kiosk system covering more territory, we need this position to maintain enforcement coverage. Revenue from additional controlled parking spaces will exceed the cost of this position, so the enterprise will benefit, but more importantly the project will add parking spaces to a critical growth area between downtown and the University of Massachusetts - Lowell campus. Below is a chart that shows expenditure categories in 2014.



Expenses, debt service and payroll are down as a percentage of expenses from last year’s proposed budget. As said above, we are hopeful that expenses will be below that which is budgeted. Allocated costs and benefits are higher on a relative basis because of cost containment in other areas.

As with Wastewater, we are also presenting a brief history of fund balance. You will see from the chart below the strong 2012 results which added to reserves. We expect additional reserves in 2013, but the addition will be more in line with previous years.

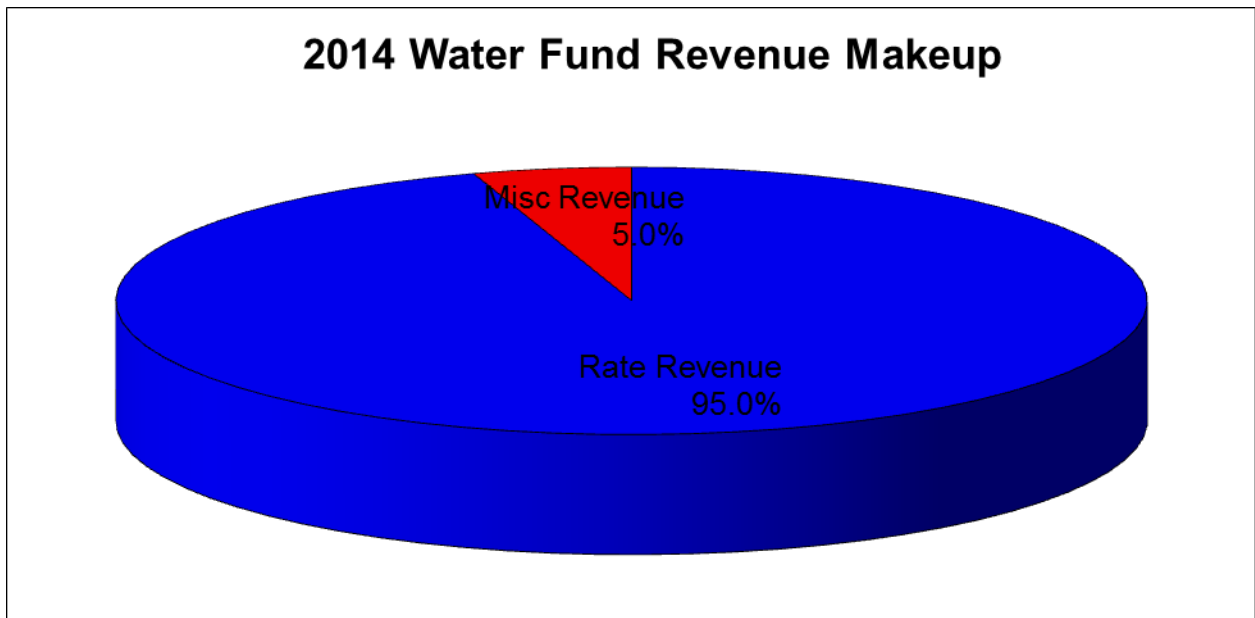


The Parking Enterprise Fund forecast is slightly improved from last year. Additional cash flow is generated from the expansion of the kiosk system. Debt service on that loan order is reflected on a separate line and includes the very favorable bid results that we obtained. Given the positive cash flow in the forecast we may elect to accelerate its amortization when we permanently bond this purchase in September.

The reader will notice that the forecast for 2014 has a \$137,000 surplus where the budget for 2014 is exactly balanced. If the expected revenues exceed the expected appropriations, we do not budget for the excess. Should this excess occur, it will be reflected in year-end result and become a component of the fund balance in future years.

Water Enterprise Fund

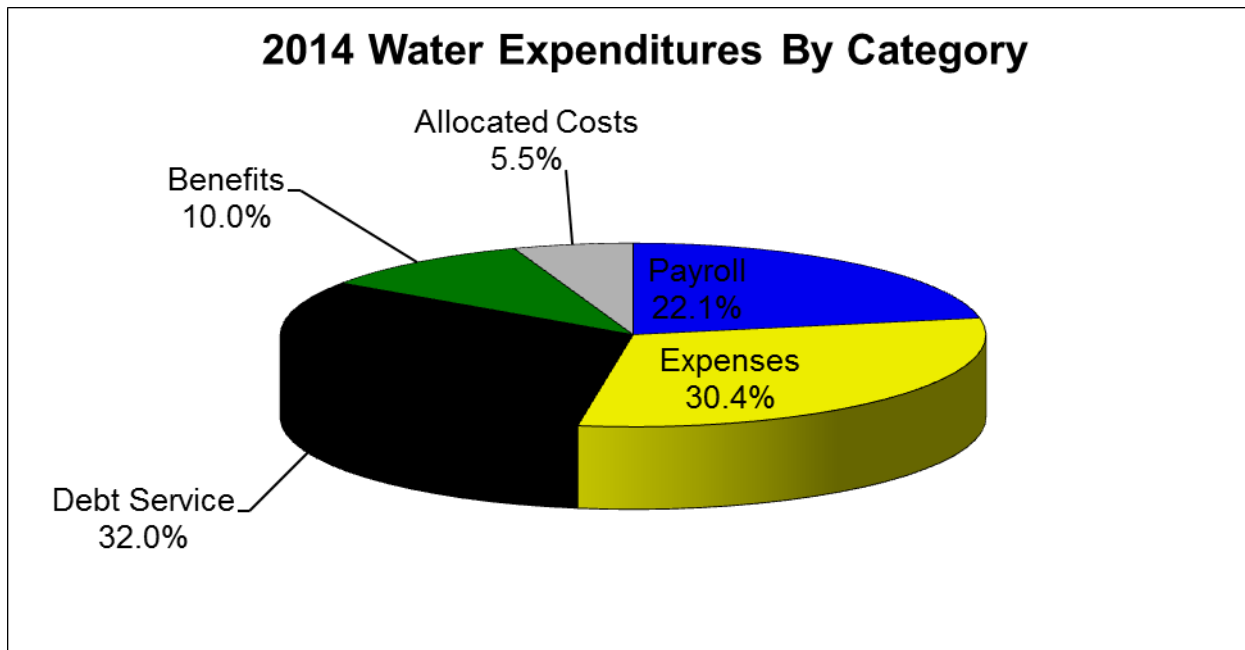
Virtually all Water Fund revenue still comes from billed usage. Unlike in Wastewater, revenue generated from surrounding towns is not accounted for separately. Miscellaneous revenue includes hookup fees, permit income and bulk water for pools. Below is a pie chart of the fund's 2014 revenues.



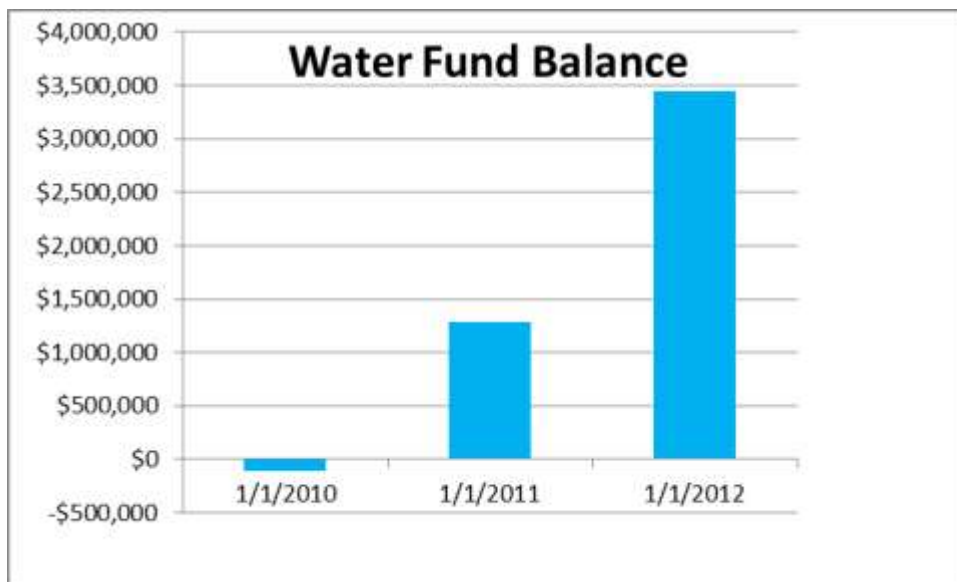
The ratio of miscellaneous revenue to rate revenue has increased slightly over last year. It is important to note that the Water Fund generates more rate revenue than it needs. Because expenses are well below revenue forecasts, only a portion of the revenue is actually budgeted. Excess revenue will add to fund balance.

Debt service, payroll and allocated costs take up a larger proportion of the 2014 budget than in 2013. Expenses are down and benefits remain unchanged. Expenses do not increase because no carbon filters need to be replaced this year. Even though the budget for electricity was not reduced, we expect there to be considerable savings in 2014 as the treatment plant solar project comes on line. Debt service increased by about \$200,000 from 2013 and will continue to increase as the projects financed by the most recent \$10.45 million loan order continue to progress.

There are two new positions requested in this budget, one Principal Clerk and One Chief Mechanic. The clerk position is requested to offset the continuous increase in documentation required of our system. The mechanic is needed as the equipment in the treatment plant becomes more complex. Both positions can be funded using existing rate revenue.



The next chart shows the progress that the Water Fund's fund balance has made. The rate increase that became effective on January 1, 2011 has generated the excess revenue mentioned above and created a comfortable balance in this relatively new enterprise fund.



As with the Parking forecast, the Water Enterprise Fund will have excess revenues in 2014. These revenues will continue to build the fund balance.

Water revenue will start to increase in 2015 when a residential metering program comes on line. Revenues will continue to increase from this through 2016. Debt service from the most recent loan order will peak in 2016, but will be substantially complete even in 2015. It is contemplated that during the next year the Water Department will request to continue their capital campaign with new funding. A \$20 million loan request is factored into this forecast. By 2015 a substantial

fund balance will have accrued that can be drawn down over time and defer a rate increase for the foreseeable future.

Lowell Memorial Auditorium Enterprise Fund

Last year, the only reference to LMA operations in our budget was the \$320,000 subsidy listed in the City Manager's Department. With a new operator, Global/Spectrum, selected for the facility, we are going to be able to get annual budgets and monthly operating statements. This will enable us to create a more detailed enterprise fund which will make the financial details of the LMA more transparent. Furthermore, Global indicated that they believe that they can reduce the deficit in operations from \$320,000 in 2013 to \$250,000 in 2014 and possibly even less. Since Global has only just started, we have temporarily entered a summarized budget which is based on 2012 revenues and expenditures. We reduced administrative expenses to get to a \$250,000, since this is where initial savings generated by sharing some staff with the Tsongas Center will occur. Once Global has had the opportunity to submit a more detailed budget, we will expand and possibly amend the one presented in this document.

Over the longer term, both the City Administration and Global believe that we can operate the LMA at break-even.

We have included the first ever five-year forecast for the Lowell Memorial Auditorium. This forecast was prepared without the benefit of the initial formal budget that will be supplied by Global/Spectrum, but it does reflect the expectation that they will be able to slowly reduce the existing deficit.

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FY14 STRATEGIC GOALS AND OBJECTIVES

The primary motive behind any concerted effort by municipal administrators to implement a performance management strategy stems from a general consensus that modern governments must both improve their focus on producing results that benefit the public and also give the public confidence that government has produced those results. In order to achieve this end, public-sector management must become synonymous with performance management. It was with the overarching goal of becoming a result-oriented organization that the Lowell City Council and the City Administration embarked on the process of determining the city's goals and creating a framework for measuring and reporting progress on achieving those goals.

In calendar year 2011, the City Council voted to endorse the City's Strategic Goals & Objectives. There were eight broad goals which were enacted to serve as a guide for prioritizing resources and a foundation upon which an effective performance management strategy could be built. Using these goals as a guide, the administration presented a detailed list of sub-goals, performance/workload indicators, and efficiency measures which were included in the FY13 budget document. You will find department-specific goals and performance indicators in the departmental pages. Goals are listed as projects and have a completion date associated with them. Performance indicators have been broken into different types: workload, output, efficiency, and outcome measures. Also, each goal or performance measure is listed next to the specific goal of the Council with which it aligns. The eight goals, which will continue to provide overall leadership for the direction of the workforce this fiscal year, are listed below:

Goal #1 – The City of Lowell will operate as a best practice and customer-focused government, employing progressive policies and embracing new technologies whenever doing so will increase the efficacy and efficiency of public service delivery.

Goal #2 – The City will support sound and transparent fiscal policies that provide a maximum return on taxpayer investment while leveraging alternative forms of revenue whenever possible

Goal #3 – The City will provide services that proactively ensure the health, safety and welfare of those who live in, work in, and visit our city

Goal #4 – Collaborating with public and private organizations, the City will support and maintain thriving neighborhoods consistent with the City's comprehensive master plan

Goal #5 – The City will initiate and support economic development efforts that will create, attract, and retain jobs and ensure a diverse local economy

Goal #6 - The City will provide high-quality education opportunities that support and enhance the well-being and success of our students and our community

Goal #7 – The City will embrace sustainable development practices and environmental sensitivity in our unique, urban setting

Goal #8 – Develop and maintain our physical infrastructure in a way that actively supports the City’s priorities

Now that we have taken the initial steps towards implementing a solid performance management structure within the city, it is essential to establish a continuous cycle of evaluation designed to monitor progress in achieving the overall goals. This cycle must also monitor the efficiency of the process itself and ensure its evolution over time. Performance management involves much more than just assigning ratings or tracking numbers. The pillars of a successful process include the following (illustrated below):

- **Planning** work in advance so that expectations and goals can be set;
- **Monitoring** progress and performance continually;
- **Developing** all employee's ability to perform through training and work assignments;
- **Rating** periodically to summarize performance and,
- **Rewarding** good performance.



The benefit to the cyclical nature of this management style is that we are no longer just reporting results and outcomes, we are now analyzing and using those the results to inform our short and long term strategies for operational and financial planning purposes. As we develop a more robust database of performance data, we will be able to better understand organizational issues that have plagued municipalities throughout the Commonwealth.

By utilizing the LowellSTAT program, the City Manager's office will ensure departments have the information they need to track performance, document successes, and identify opportunities for improvement in city services. This process is the catalyst for transferring the strategic goal setting of the City Council and the administration to the operational goal setting of the department heads and division managers. The operating planning process requires city-wide goals which are the needed context for establishing sub-unit goals, which provide the needed context for establishing individual objectives. This is a cascading process that involves all employees in moving the city in the direction set by the City Council.

To avoid the common pitfalls associated with the performance paradox in the public sector; all levels of the organization must remain flexible and focused on promoting an overall culture of performance management throughout the city workforce. This is a theme that is actively promoted throughout the budget process and that the reader will see evidenced in all sections of the document. The subsequent section identifies some key performance indicators and which help to highlight progress in attaining certain goals. It also identifies the updated status of several sub-goals which were identified in the FY13 budget.

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Council Priorities, Strategies, and Performance Indicators

Goal #1 – The City of Lowell will operate as a best practice and customer-focused government, employing progressive policies and embracing new technologies whenever doing so will increase the efficacy and efficiency of public service delivery.

Objective A - Reconstruct website

Many Councilors have expressed an interest in completely redesigning the www.lowellma.gov website to be more user-friendly and more in line with municipal websites in surrounding communities. In last year's budget we set a target date of 8/31/12 to issue an RFP for new website. However, it was determined to be the best strategy to do a portion of the work in-house and contract specialized services. I am pleased to report that the new website is due to launch at the beginning of FY14 with some exciting new features for residents, visitors, and community stakeholders.

Goal/Performance Indicator					2013 Goal	2014 Target/ Estimate
Launch new website					8/31/2012	7/1/2013

Objective B - Expand online capabilities and services

One area of customer service that was determined to be lacking was the availability of online payment options to residents. To meet this need, our Treasurer's Office, MIS Department, and CFO established a new online payment system that allows residents to pay bills online, saving them time and money. .

Goal/Performance Indicator					2013 Goal	Completed
Implement new online payment system					7/1/2012	7/1/2012

Online payments are now accepted for the following bills:

- Real Estate Taxes
- Personal Property Taxes
- Water/Sewer/Refuse Utility Billing
- Motor Vehicle Excise Taxes
- Boat Excise Taxes
- Parking Tickets

Goal/Performance Indicator	2009	2010	2011	2012	2013 YTD	2014 Goal
Number of payment transactions that can be completed online			5	5	7	8

Objective C - Enhance our performance management capabilities

We have been able to infuse several performance management initiatives in city government since the establishment of our LowellStat program in the summer of 2010. We have transformed our operating budget. We have begun the process of strategic planning for the City. With the addition of the Junior Analyst in FY13, LowellSTAT was able to expand the scope of its analysis to include new departments in public safety.

Goal/Performance Indicator	2009	2010	2011	2012	2013 YTD	2014 Goal
Number of departments monitored through LowellSTAT			5	5	8	9

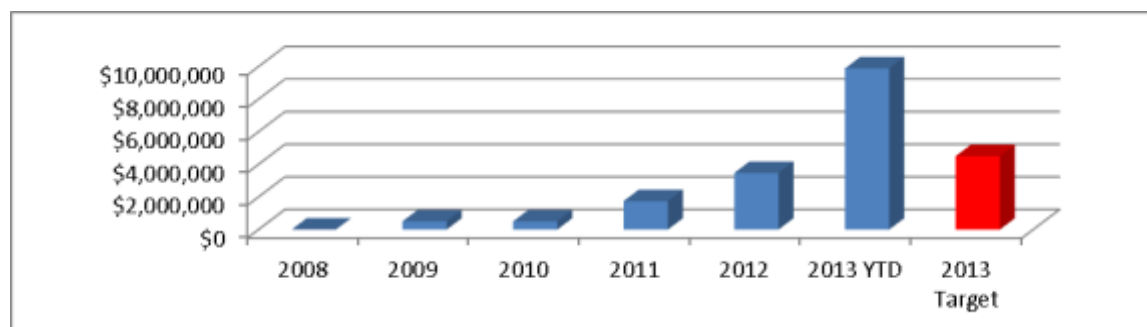
Goal/Performance Indicator	2009	2010	2011	2012	2013 YTD	2014 Goal
Hold initial ResiStat meetings						1/1/2014

Goal #2 – The City will support sound and transparent fiscal policies that provide a maximum return on taxpayer investment while leveraging alternative forms of revenue whenever possible

Objective A – Continue to improve financial stability

Not much more can be said about our improved financial condition thanks to the good work and policy decisions made by the City Council and the City administration. Our work has been recognized by municipal finance experts. Throughout the recession, we have been able to reestablish our reserve funds while limiting our tax increases. The ultimate goal is to attain the 5% - 10% balance recommended by bond rating agencies. Once our free cash balance is certified, we can accomplish this goal by moving the balance into our stabilization fund. In FY13, we well exceeded the target amount set last year, as seen in the table and chart below:

Goal/Performance Indicator	2009	2010	2011	2012	2013 YTD	2013 Target
Stabilization Fund Balance	\$498,537	\$499,194	\$1,748,168	\$3,471,000	\$9,882,489	\$4,500,000



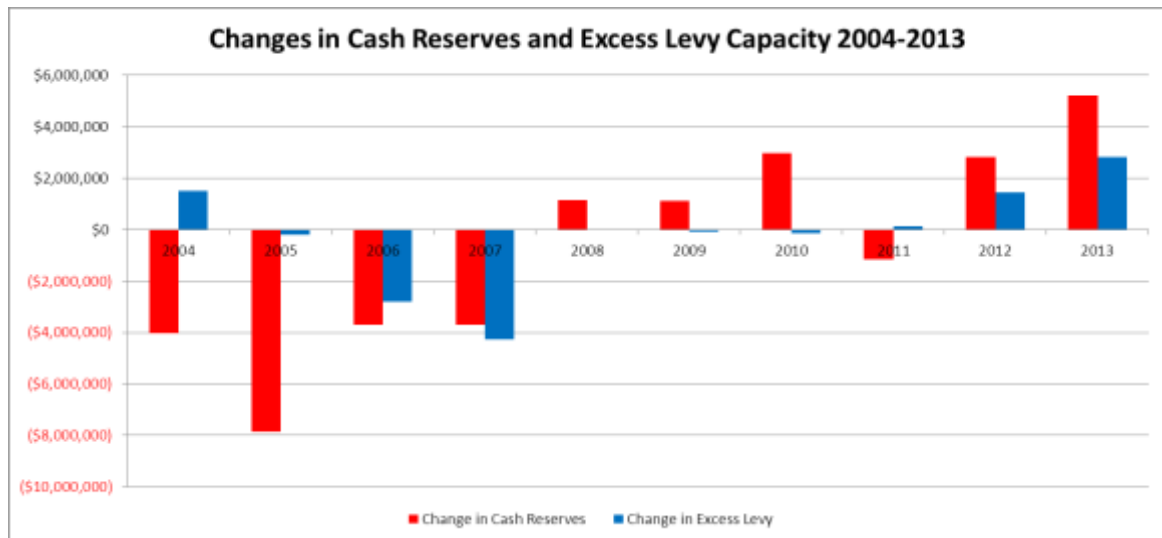
Objective B – Integrate capital and capital maintenance plans

Like in FY13, a significant amount of time and energy has been expended in integrating the capital budget with the operating budget for FY14.

Objective C – Continue to hold line on taxes

Taxes are a reality in order to provide services necessary to create and maintain a thriving community. It should be noted that with Lowell's excess levy capacity, the tax levy could have gone up by 10% in any one of the last five years, so a 2.5% increase each year is actually minimal.

For the second year in a row, the administration is proposing a budget this year which is less than the 2.5% norm in Massachusetts cities of comparable size. This will lead to an increased levy capacity this year.



Objective D - Settle collective bargaining contracts

We recently settled contracts with all municipal unions through 6/30/2013, which was a goal last year. We truly appreciate the cooperation we have received from a majority of our collective bargaining units, especially as we have tried to weather this recession. We are currently wrapping up negotiations with bargaining units through FY15, which we hope to complete this year.

Goal/Performance Indicator	2013 Goal	Completed
Percentage of union contracts settled by June 30, 2013	100%	11/1/2013

Objective E - Develop long term plan for enterprise funds

The City has been able to make much-needed infrastructure improvements to our water, wastewater, and parking facilities while still maintaining some of the lowest rates in the state. We have included these departments in our capital planning process and more information regarding the specific capital needs and funding is included with the capital plan document which was submitted to the City Council this year.

Goal #3 – The City will provide services that proactively ensure the health, safety and welfare of those who live in, work in, and visit our city

Objective A - Proactive Public Safety programs

Last year a number of Public Safety issues throughout the city lead to an increased importance placed in this area by the administration. A number of measures were put in place to ensure this objective is being met, including:

- ☐ Increased focus placed on proactive inspections by Local Building Inspectors and Sanitary Code Enforcement Inspectors
- ☐ Training of Sanitary Code Inspectors to use MUNIS/ facilitate coordination between Building & Sanitary Code Inspections.
- ☐ Changes to residential inspection requirements
- ☐ Establishment of Problem Properties Task Force

Thanks to the excellent work of the Lowell Police Department, Lowell's crime statistics for calendar year 2012, were significantly decreased as compared with 2011 in the following categories:

- ☐ 38% decrease in aggravated assaults;
- ☐ 18.5% percent increase in motor-vehicle thefts;
- ☐ 18% percent decrease in arson;
- ☐ 10% decrease in burglaries;
- ☐ 8% decrease in theft from a motor vehicle;
- ☐ 4% increase in robberies;
- ☐ 3% decrease in forcible rapes.

Objective B - Improve community outreach

The City feels that community outreach is an important part of preventing crime and educating residents on changes in existing policies and neighborhood activities. As such, representatives from our public safety departments will continue to attend neighborhood meetings throughout the year.

Goal #4 – Collaborating with public and private organizations, the City will support and maintain thriving neighborhoods consistent with the City's comprehensive master plan

Objective A – Increase housing stock consistent with the Master Plan

DPD has completed an update to the Master Plan, which establishes a plan for building and maintaining a diversity of housing options throughout the city so as to support economic vitality and meet the evolving needs of residents.

Objective B - Continue efforts to implement strategies that lead to homeownership

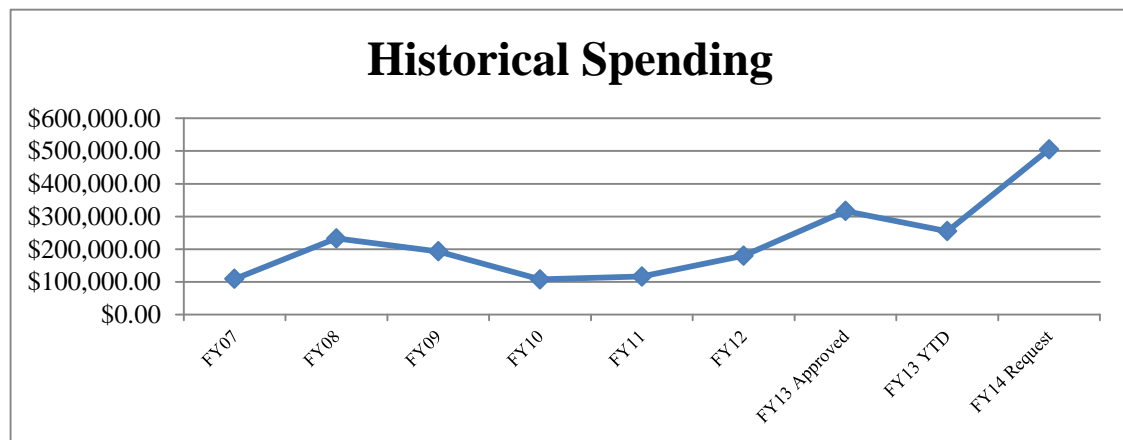
- ☐ Homebuyer assistance programs for low- and moderate-income households through the DPD-administered HOME program.
- ☐ Down payment assistance program & Two-for-Lowell program -encourages people to become owner-occupants of two-family homes in the City.
- ☐ Despite serving a clientele whose demographics mirror those hardest hit by foreclosures over the past several years, these programs, which combine pre-purchase financial counseling with the assistance, have a phenomenal track record. Of the more than **900** households assisted since 2000, there have been only two foreclosures.

Objective C - Enhance recreation amenities and programs

A lot of emphasis has been placed on our recreational programs and the condition of our parks and other facilities. Investing in our youth is a top priority of the administration and providing opportunities for Lowell residents to participate in programming and gain employment has been ramped-up further for the summer 2013.

Listed on the next page are some of the highlighted statistics for the summer 2012 recreation program. The chart details the historical spending amounts on summer programing. During the height of the recession, spending on non-essential services such as recreation suffered in order to maintain public safety budgets. However, thanks to strategic planning we are in a position to expand the services to the nearly 25,000 residents of Lowell under age 18, for free.

- ☐ **130** part-time staff to provide expanded programming opportunities
- ☐ Increased staff allowed for **2,285** hours of new recreation opportunities (over Summer 2011)
- ☐ Approximately **1,100** more participants in programs this fiscal year-to-date
- ☐ New community gardening initiative – Rotary Park & 3 additional gardens in the coming year
- ☐ New programs available include:
 - Breakdancing
 - Yoga
 - Ice skating at Regatta Field
 - “Drop-in” programs (10-14 years)
 - Tiny-tots Program (5-9 years)



Goal #5 – The City will initiate and support economic development efforts that will create, attract, and retain jobs and ensure a diverse local economy

Objective A - Continue progress on JAM plan

- ☐ The JAM Urban Revitalization Plan continues to dramatically transform what was a severely neglected part of the City as recently as 2000. The JAM area has seen over **\$189 million** in new private investment which has created **480 new housing units**, **683 new jobs**, and generated over **\$560,000 in new annual tax revenue** (not including background growth or growth tied to rising property values in the area).
- ☐ The Lowell Community Health Center recently opened on Jackson Street, bring over **300 new jobs** to the area. The Hamilton Canal District project continues to advance, with 110 Canal Street nearing completion of the core and shell construction for **54,000 square feet of new office space**. There are at least two strong prospects that are actively looking at leasing significant components of this building.

Objective B - Improve Neighborhood Business Districts and promote local entrepreneurship.

The number of jobs in the City of Lowell has rebounded from a significant dip at the height of the financial crisis to pre-recession levels. We continue to outperform our surrounding communities and have seen several mid-size companies move into the City during the last year. Our economic development office will continue to work with businesses to make sure they stay or relocate to Lowell.

Goal/Performance Indicator	2009	2010	2011	2012	2013 Target	2013 YTD
Businesses assisted by the Economic Development Office	64	72	106	138	90	70

The Department of Planning and Development has

- ❑ Total employment in Lowell has increased to **34,490** in the second quarter of 2012 from **33,724** in the second quarter of 2008 (**2.27% increase**). This record of employment growth significantly outpaces all of the surrounding towns and most other gateway cities during the same period. This is due in no small part to the significant **expansion of UMass Lowell and Lowell General Hospital** as the City's leading employers. Institutional expansion has been bolstered by significant private sector job growth as well, which offsets significant declines in government employment due to federal, state, and local budget reductions.
- ❑ In the past year alone, DPD's economic development office has successfully attracted, retained, and supported the expansion of several important businesses (large and small) including Plum Choice, Lowell Sewing, Cortron, LowellBank, Tremonte Pizzeria, Sweet Lydia's, Stellar Web Design, R&D Torpi, and the Black Koi Restaurant, to name a few. The City is currently actively courting several additional prospects which could yield several hundred new jobs to Lowell in the coming months.

Goal #6 - The City will provide high-quality education opportunities that support and enhance the well-being and success of our students and our community

Objective A - Continue to exceed net school spending requirements

From 2009-2011, the City exceeded net school spending requirements required under the Education Reform Act. Last year, the City was only able to meet the minimum.

- ❑ The City of Lowell has complied with the net school spending requirement in three of the last four years.

Objective B - Develop afterschool programs

In preparation of developing afterschool program, the City Administration feels it is necessary to perform a comprehensive catalog of the current offering of afterschool programs and perform a needs assessment as to what programs will be most effective and beneficial.

Goal/Performance Indicator	2008	2009	2010	2011	2012 YTD/Estimate	2013 Target/Estimate
Comprehensive assessment of current afterschool programs and needs assessments						3/31/2013

Objective C - Continue efforts with UMASS Lowell and Middlesex Community College

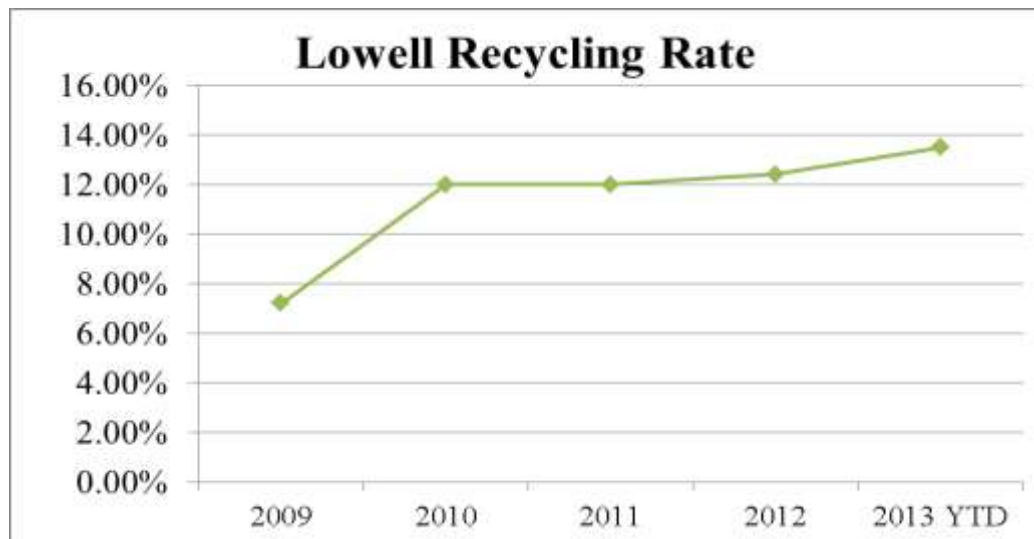
The City will continue to collaborate with our higher education partners to provide quality educational opportunities for students through a number of departments.

Goal #7 – The City will embrace sustainable development practices and environmental sensitivity in our unique, urban setting

Objective A - Continue progress for greater environmental sustainability

Our recycling rate made a large jump after the move to the new barrel system in 2009 and has steadily climbed, although at a slow rate. Currently we stand at 13% and are seeking to increase this to 17% in FY14 through better enforcement of existing ordinances and continually encouraging the Lowell School System to take advantage of recycling opportunities.

Goal/Performance Indicator	2008	2009	2010	2011	2013 YTD/Estimate	2014 Target/Estimate
Recycling Rate	N/A	7.20%	12%	12%	13%	17%



Objective B - Continue to take advantage of energy efficiency opportunities

Goal #8 – Develop and maintain our physical infrastructure in a way that actively supports the City’s priorities

Objective A - Improve traffic flow with focus on Lowell Connector

☐ *NMCOG 2012 Regional Transportation Plan Recommendations (2012-2020):*

- *Rehab to Plain St. bridges (Completed)*
- *Safety improvements from Thorndike St. to Gorham St.*
- *Lowell Connector @ Gorham Streets Intersection Improvements*

Objective B – Maintain cleanliness throughout the city

- ☐ DPW Streets Division sweeps all City streets at a minimum twice each year
- ☐ Vacuum trucks are currently utilized in the downtown, Acre and Centralville to regularly sweep sidewalks and gutters
- ☐ Currently exploring the feasibility of dispatching vacuum trucks into the neighborhoods

Objective C - Plan for bridges with focus on Rourke Bridge

Goal/Performance Indicator	2008	2009	2010	2011	2013 Target	Completed
Develop bridge repair plan						3/1/2013

Objective D - Improve roads and increase the number of accepted streets

We have continued on the work we have done previously on reducing the backlog of unaccepted streets. Additionally, we have added the position of construction inspector to ensure that work that is being done meets applicable standards.

Goal/Performance Indicator	2008	2009	2010	2011	2012 YTD/Estimate	2013 Target/Estimate
Number of streets accepted			7	4	5	10

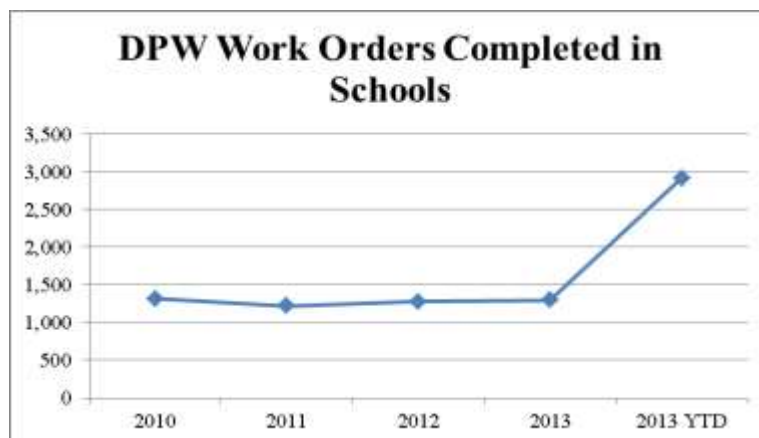
Goal/Performance Indicator	2009	2010	2011	2012	2013 Target	2013 YTD
Pavement condition index	N/A	N/A	74	74	79	70

- ☐ Pace of street acceptance - On pace to finish the easiest streets in one year.

Objective E - Improve city/school facilities

The City continues to invest in our schools with the work done being through the Ameresco project.

Goal/Performance Indicator	2009	2010	2011	2012	2013 YTD	2014 Goal
Number of school work orders completed	N/A	1,317	1,222	1,280	1,300	2,922



- ☐ Current implementation of Work Order System in MUNIS (Sullivan School pilot)
- ☐ 788 Work Orders will be completed in the near future; 58 are too large to be done by DPW

Objective F - Continue to develop alternative transportation infrastructure

The City will continue to explore transportation alternatives. This year we have made progress on implementing the bus shelter system and have advanced the Lowell Trolley initiative.

- ☐ 13 new bus shelters throughout the City
- ☐ Saturday bus routes implemented

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REVENUE DETAIL

REVENUES				
Type	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Tax Levy	104,453,943	107,748,606	108,866,883	108,866,883
New Growth	-	1,750,000	1,600,000	1,600,000
Total Property Taxes	104,453,943	109,498,606	110,466,883	110,466,883
Veterans Benefits	520,366	669,872	803,008	830,054
State Owned Land	196,402	190,718	190,857	190,857
Police Career Incentive	-	-	-	-
General Aid	21,304,471	21,304,471	22,129,065	21,808,064
Vets/Blind Exemptions	324,519	322,398	312,933	312,933
Charter Tuition Reimbursement	866,045	1,155,578	6,779,927	5,340,442
Chapter 70	121,658,716	126,478,353	131,064,607	129,901,292
ACRE Redevelopment Reimb	509,000	509,000	509,000	509,000
Total Local Aid	145,379,519	150,630,390	161,789,397	158,892,642
Tax Liens Redeemed	1,798,425	1,575,000	1,740,000	1,575,000
Needy Meds	32	-	-	-
Demo Liens	28,499	-	-	-
Assessors Misc	4,681	7,000	5,000	5,000
MV Excise	6,747,345	6,587,000	6,700,000	6,879,000
Boat Excise	160	1,000	2,000	2,000
PP Penalty & Interest	45,243	42,000	19,000	17,000
RE Penalty & Interest	322,390	202,000	272,000	271,000
Real Estate Return Fines	128,100	42,000	130,000	158,000
MV Penalty & Interest	742,132	679,000	705,000	708,000
Other Excise P & I	143	1,000	-	-
Tax Lien Penalty & Interest	408,835	381,000	500,000	468,000
PILOT	903,626	1,017,000	1,000,000	971,000
Urban Redevelopment 121A	666,377	-	-	225,000
Meals Tax	892,424	834,000	910,000	910,000
Misc Other Fees	276	-	-	-
Proforma Taxes	25,904	19,000	14,000	28,000
Lien Certificates	112,601	106,000	128,000	130,000
Interest on Investments	184,083	138,000	108,000	130,000
Other Misc Interest	181,751	193,000	171,000	186,000
Interest on Demo Liens	3,258	-	-	-
Constable Fees	4,794	8,000	4,000	2,000
Treasurer's Misc	392,383	41,000	150,000	300,000
Various Depts Bids & Specs	325	1,000	-	-
Auditing Misc	10	-	-	-
40R Revenue	-	75,000	-	150,000
Hotel/Motel Tax	215,714	195,000	250,000	250,000
Court Fines	797,626	802,000	934,000	895,000
Reimbursement Prior Years	272	-	-	-
Medicaid Reimbursement	1,056,309	962,000	1,040,000	1,040,000
Medicare Part D Reimbursement	405,625	370,000	555,000	253,000
Auditorium Revenue	236,063	232,163	-	100,000
LeLacheur Debt Reimbursement	-	31,439	28,531	28,531
Premium From Bond Sale	240,322	50,000	50,000	50,000

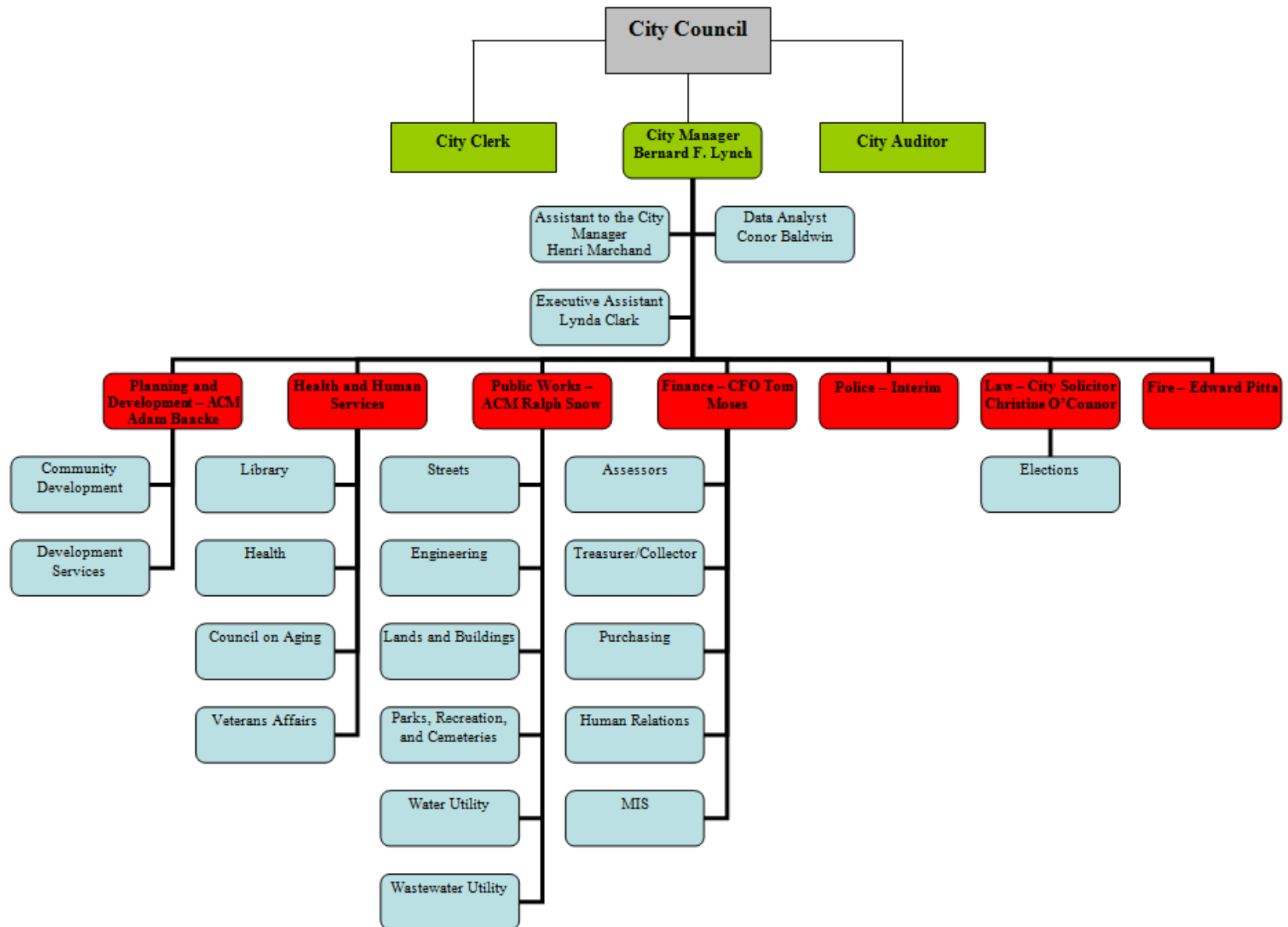
REVENUES				
Type	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Premium From Note Sale	(2,136)	25,000	25,000	25,000
Treasurer Over/Under	(889)	-	-	-
Liquor Licenses	305,504	328,000	352,000	352,000
Special Alcohol Licenses	12,885	13,000	13,000	11,000
Beer & Wine Licenses	64,500	64,000	7,000	7,000
Amusement Licenses	14,275	17,000	14,000	14,000
Auto 2nd Hand Licenses	1,400	1,000	2,000	2,000
Common Victualler	17,700	22,000	16,000	19,000
Misc Licenses	43,331	50,000	43,000	42,000
Auto Junk Dealer Licenses	13,200	15,000	12,000	13,000
Sunday Entertainment	720	1,000	1,000	1,000
Taxi Licenses	9,100	8,000	9,000	9,000
Lodging House	4,450	4,000	1,000	2,000
Special Event Permits	1,250	1,000	1,000	1,000
Legal Settlements	190,289	-	-	-
Data Processing Misc	1,280	-	-	-
Business Permits	18,060	18,000	18,000	17,000
Mortgages	60	-	-	-
Garage & Gas	18,300	19,000	18,000	16,000
Marriage Licenses	24,985	30,000	23,000	23,000
City Clerk Misc	236,697	212,000	241,000	233,000
Marriage - JP Fees	2,100		14,000	23,000
Marijuana Fines	900	1,000	-	-
Elections Misc	397	-	-	-
Reimbursement Extended Polling	14,108	-	-	-
Reimbursement Other - Prior Years	53,773	-	-	900,000
Ambulance Revenue	257,494	274,697	293,917	293,917
Cable Franchise Fee	577,581	577,000	594,000	627,000
Advert & Recording PI Board	10,415	12,000	9,000	6,000
Board of Appeals Fees	24,293	27,000	17,000	15,000
MV Non-Renewal Fees	167,451	167,000	166,000	159,000
Police Towing Reimbursement	193,669	218,000	231,000	216,000
Police Firearms	9,550	9,000	11,000	19,000
Police Misc	177,288	185,000	87,000	48,000
Fire Smoke Detectors	61,780	64,000	61,000	62,000
Fire Misc Permits	48,485	44,000	38,000	55,000
Alarms Ordinance	1,415	6,000	15,000	15,000
Fire Misc	1,793	2,000	2,000	7,000
148A Violations	-	-	1,000	2,000
Rental Unit Permits			-	120,000
Special Detail Receipts	1,542	-	53,000	71,000
Code & Inspections Signs	1,810	2,000	1,000	-
Occupancy Permits	130,654	123,000	105,000	89,000
Misc Permits	42,026	42,000	28,000	24,000
Code & Inspection Misc	1,188	2,000	1,000	1,000
Misc Fees Building Inspector	100	-	-	-
Code & Inspection Bldg Permits	968,426	800,000	807,000	626,000
Sheet Metal Permits	23,411	16,000	37,000	35,000

REVENUES				
Type	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Code & Inspection Gas Permits	35,888	37,000	42,000	41,000
Code & Inspection Plumbing	101,609	102,000	81,000	83,000
Sealer Misc	28,360	20,000	31,000	31,000
Wire Misc	190,621	173,000	225,000	233,000
DPW Misc	-	-	-	-
Cleanup Cost Reimbursement	-	-	-	-
Engineers Misc	13,000	-	34,000	34,000
DPW Street Openings	70,798	87,000	49,000	60,000
Trash/Recycling Services	3,140,663	3,017,000	3,200,000	3,093,000
Dumpster Fees	1,750	2,000	2,000	2,000
Cemetery Openings	149,390	178,000	155,000	158,000
Health Reg Food Establishments	55,200	52,000	57,000	58,000
Health Wagon Licenses	200	-	-	-
Health Burial Permits	22,310	24,000	23,000	23,000
Health Bakery Permits	4,020	4,000	4,000	4,000
Funeral Dir Licenses	1,900	2,000	2,000	2,000
Canteen Truck Permits	2,125	2,000	2,000	2,000
Health Catering Licenses	1,250	2,000	2,000	3,000
Tobacco Licenses	18,000	20,000	18,000	18,000
Health Public/Semi Pools	2,685	3,000	3,000	3,000
Health Night Soil	6,875	6,000	7,000	7,000
Permits Parks & Recreation	7,410	3,000	13,000	7,000
Health Body Art Licenses	3,500	3,000	3,000	2,000
Health Dumpster Licenses	79,510	52,000	98,000	73,000
Health 21D Violations	2,800	1,000	5,000	5,000
Health Misc Licenses	1,650	-	2,000	2,000
Code & Inspection Fines	13,803	13,000	14,000	13,000
Health Tobacco Fines	400	1,000	-	-
Inspectional 21D Violations	23,711	62,000	84,000	71,000
Library Misc	21,180	22,000	21,000	21,000
Baseball Revenue	183,618	185,000	185,000	185,000
Parks Misc Rent	18,000	27,000	18,000	18,000
Total Local Receipts	24,494,558	22,091,299	23,163,448	24,184,448
Perpetual Care	-	-	-	-
Sale of Cemetery Lots	30,000	-	-	-
Health Trust	-	-	-	750,000
Dog Licenses	-	-	-	40,000
Total Available Funds	30,000	-	-	790,000
SBA Reimbursement	10,369,314	9,059,722	4,867,964	4,867,964
Indirect Revenues	5,587,672	4,215,915	4,933,242	4,724,881

REVENUES				
Type	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Wastewater:</u>				
Usage	9,642,935	9,725,000	9,974,000	10,291,000
Rate Relief	3,250	-	-	-
Septage	1,539,305	1,700,000	1,418,000	1,267,000
Sewer Liens	1,057,885	1,000,000	1,029,000	882,000
Pre-Treatment Permits	4,160	4,000	5,000	3,000
Laboratory Analysis	14,760	15,000	14,000	18,000
Tewksbury Assessment	1,515,624	1,140,000	1,515,000	1,113,000
Chelmsford Assessment	1,570,957	1,500,000	1,570,000	1,145,000
Dracut/Tyngsboro Assessment	1,895,792	1,800,000	1,895,000	1,988,000
Legal Settlements	15,000	-	-	-
Misc Other	176,450	170,000	208,000	170,000
Transfer from other funds	57,151	-	-	-
Sewer Free Cash	-	-	-	-
Total Wastewater	17,493,269	17,054,000	17,628,000	16,877,000
<u>LMA Revenue</u>	-	-	1,085,000	1,085,000
<u>Parking</u>				
Ayotte	725,636	735,000	695,000	710,000
Downes	1,322,018	1,250,000	1,171,000	1,074,000
Davidson Lot	97,238	95,000	197,000	203,000
Roy	975,531	990,000	983,000	932,000
Meters - Streets	736,745	695,000	799,000	823,000
Lower Lock	463,901	480,000	432,000	411,000
Early	575,813	545,000	612,000	689,000
Ticket Reg Fees	193,050	180,000	179,000	119,000
Ticket Late Fees	89,815	88,000	81,000	76,000
Ticket Mark Fees	49,510	46,000	73,000	145,000
Rental Pass Cards	30,863	35,000	29,000	18,000
Parking Tickets	775,292	754,736	793,000	709,470
Total Parking	6,035,412	5,893,736	6,044,000	5,909,470
<u>Water:</u>				
Water Lien Revenue	771,627	650,000	755,000	600,000
Water Usage	9,287,249	8,119,641	10,018,000	8,489,517
Water Misc	392,873	312,000	457,000	450,000
Transfer in from other funds	38,926	-	-	-
Water Bulk	22,360	14,000	26,000	25,000
Total Water	10,513,036	9,095,641	11,256,000	9,564,517
Total Revenue - All Funds	324,356,722	327,539,309	341,233,934	337,362,805

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City Of Lowell



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DETAILED DEPARTMENTAL BUDGETS

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GENERAL FUND

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GENERAL FUND SUMMARY

	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Property Taxes	104,453,943	109,498,606	110,466,883	110,466,883
Local Aid	145,379,519	150,630,390	161,789,397	158,892,642
Local Receipts	24,494,558	22,091,299	23,163,448	24,184,448
Available Funds	30,000	-	-	790,000
Free Cash	375,053	-	-	-
MSBA Reimbursement	10,369,314	9,059,722	4,867,964	4,867,964
Indirect Revenues	5,587,672	4,215,915	4,933,242	4,724,881
Total Receipts	290,690,058	295,495,932	305,220,934	303,926,818
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personal Services	49,708,067	53,266,873	56,315,226	55,519,009
Ordinary Expenses	12,213,372	13,957,526	14,487,064	13,364,729
Debt Service	17,357,275	16,863,974	13,976,494	13,976,494
Health Insurance	26,131,093	24,500,000	22,500,000	22,500,000
Retirement	15,751,414	16,751,325	17,077,418	17,077,418
Medicare Tax	2,186,310	2,400,000	2,400,000	2,400,000
Unemployment	570,000	400,000	690,000	640,000
Workers Compensation	692,000	575,000	625,000	625,000
Legal Claims	660,500	875,000	1,000,000	800,000
Trash Removal	5,831,881	6,182,000	5,895,000	5,220,000
Street Lighting	490,344	463,000	573,000	563,000
Snow & Ice	642,172	1,300,000	1,300,000	1,350,000
Lowell Public Schools	129,898,414	138,437,342	144,023,596	142,860,281
Gr Lowell Vocational	5,633,970	6,033,748	6,370,618	6,370,618
No. Middlesex	27,297	28,334	29,048	29,048
Transfers	130,637	107,800	107,800	107,800
Total Expenditures	267,924,745	282,141,922	287,370,264	283,403,396
Surplus/(Deficit)	22,765,314	13,354,011	17,850,670	20,523,422
<u>Unappropriated funding:</u>				
Estimated FY 2009 Snow & Ice Deficit	(2,194,978)	-	(1,000,000)	-
Other Deficits	-	-	(250,000)	(250,000)
Less Cherry Sheet Assessments	(11,377,697)	(11,809,570)	(18,690,559)	(18,468,819)
Provision for Abatements and Exemptions	(1,426,252)	(1,544,441)	(1,750,000)	(1,804,603)
Less Other Financing Sources	-	-	-	-
Recap Adjustments	-	-	-	-
Net "Recap"	7,445,715	(0)	(3,839,889)	(0)

LEGISLATIVE

City Council
Office of the Mayor
Office of the City Clerk

CITY COUNCIL

By Charter, the City of Lowell follows a Plan E form of government, in which the popular vote of the City of Lowell's residents elects nine members to the City Council to serve a two-year term of office; City Councilors then elect one of their members to serve as City Mayor. The City Mayor serves as the official head of the City presiding over City Council and School Committee meetings.

The City Council is the legislative body of our local government. All local ordinances and budget appropriations are approved by this body. City Council conducts public hearings on most significant decisions, providing the public an opportunity to express concerns and opinions. The City Council can also request reports on various topics from the city manager and his administration. Public recognition and proclamations are offered by the City Council.

The City Council appoints a City Manager (responsible for the administration of the City), a City Auditor (responsible for the approval, payment, and recording of all financial transactions for the City), and a City Clerk (responsible as the Administrator to the legislative function of City government).

BUDGET STATEMENT

There are no changes from the previous year. Personnel items still stand at \$140,000 and expenses are \$7500 for advertising.

CITY COUNCIL - 111	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
S & W Perm.	133,772	140,000	140,000	140,000
Total	133,772	140,000	140,000	140,000
Expenses				
Advertising	5,797	7,500	7,500	7,500
Total	5,797	7,500	7,500	7,500
TOTAL BUDGET	139,569	147,500	147,500	147,500

OFFICE OF THE MAYOR

The Office of the Mayor is uniquely positioned to serve as a vital link between citizens and their municipal government, and to foster greater communication and collaboration among all divisions and levels of government. As chair of the City Council, the Mayor must also lead in conducting its oversight of the City Auditor, Clerk and Manager. With the public platform afforded the position, the mayor can highlight important issues in the community and use his office as a clearinghouse for well-researched ideas that could, when translated into meaningful policy initiatives with the City Council and School Committee, improve the quality of life for residents of Lowell. Similarly, the Mayor's Office also highlights the many community events, citizen activities and success stories that take place within Lowell each day.

As the official head of the City, the Mayor represents Lowell in more formal functions, to include presiding over School Committee and City Council meetings, hosting and attending events, and helping to grow partnerships--publicly and privately--that further the city's cultural and economic development. Accordingly, the Mayor collaborates with municipalities in the Merrimack Valley, as well as his counterparts in other cities across the state, nation, and world, in order to identify common challenges and opportunities, and better promote our own city as an exciting place to live, work, learn and play.

ACCOMPLISHMENTS

- Called regularly scheduled monthly Special Meetings to improve oversight of the City Auditor, Clerk and Manager, and allow for more substantive discussion about long-term planning, projects and policy initiatives.
- Facilitated joint meetings with the School Committee and administration to increase intergovernmental communication and collaboration.
- Created blog, maintained active Twitter and YouTube accounts for Mayor's office, and used eGov notifications to expand outreach to residents through weekly messages.
- Held regular office hours and attended several community events to connect directly with residents.
- Established the Sister City Task Force to revive previously dormant partnerships with our current sister cities, began new relationships and explored possibilities for others.
- Worked with members of the School Department and Mass. Mayors' Association to help develop and advocate an aggressive education agenda for Gateway Cities.
- Met with businesses looking to locate or expand here in Lowell, supported local entrepreneurship initiatives, and reached out to several local foreign consulates to promote Lowell as a city prime for foreign investment.

- Led School Committee in reaching contract agreements with all six bargaining units for the duration of the 2012-3 term and into the next.

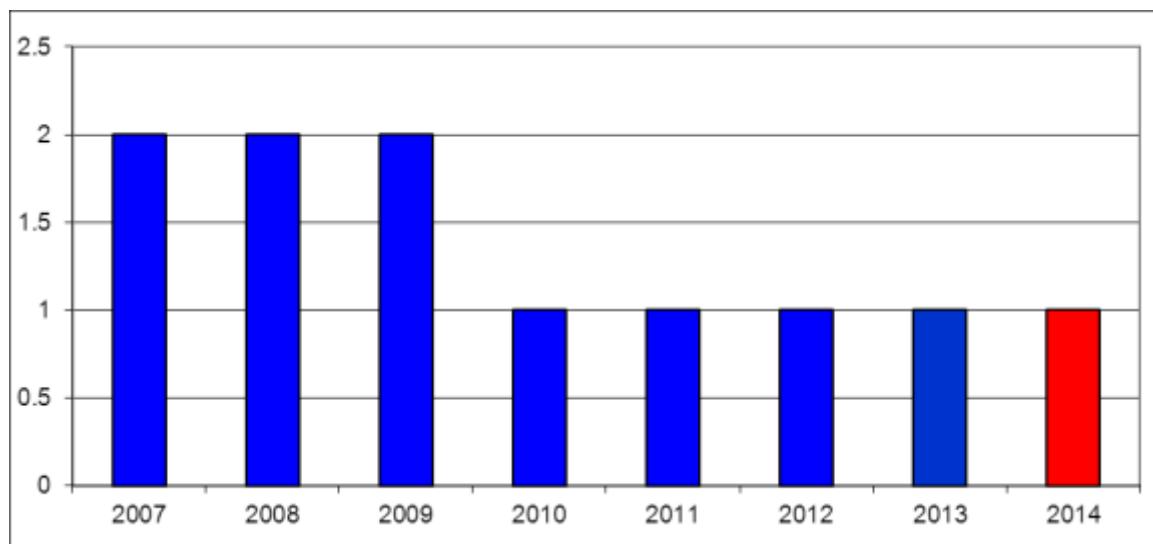
BUDGET STATEMENT

The Mayor's Office budget increase \$7,172 over the previous year's budget. This is due to contractually obligated step increases, as well as the allocation for the Mayor's portrait.

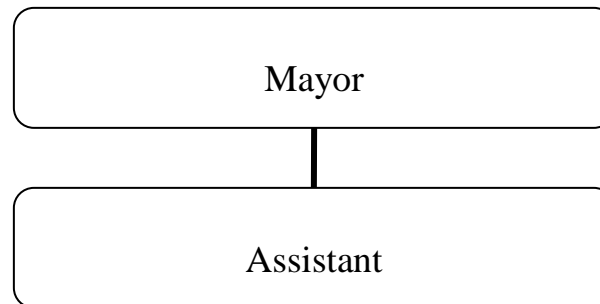
STAFFING

Assistant to the Mayor (1) –Provides administrative support to the Mayor, performs customer service functions working with the general public, engages in community outreach, communications and social media, conducts policy research, and works on long-term projects and initiatives.

	2007	2008	2009	2010	2011	2012	2013	2014
Mayor	2	2	2	1	1	1	1	1



**City of Lowell
Office of the Mayor
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Mayor	Meetings attended by Mayor with statewide and regional organizations	Output				9	18	25	16	X			X	X			
Mayor	Meetings brokered between business leaders from Lowell's ethnic communities and diplomatic	Output				6	8	12	6				X	X			
Mayor	Number of School Contracts Reached	Output				4	6	6	2		X	X			X		
Mayor	Number of joint meetings between city and school committee and subcommittees	Output				4	4	6	2	X	X			X		X	
Mayor	Number of citizens signed up to receive notifications from the Office of the Mayor	Output				1,200	1365	1750	NA	X							
Mayor	Press releases issued	Output				18	16	30	12	X			X	X			
Mayor	Number of special oversight meetings held	Output				7	9	12	5	X							
Mayor	Flag raisings	Workload				22	13	25	3	X			X				

MAYOR'S OFFICE - 121	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W-Perm	47,143	42,808	46,980	46,980
Total	47,143	42,808	46,980	46,980
<u>Expenses</u>				
Office Supplies	-	1,400	1,400	1,400
Office Operations	829	1,500	1,500	1,500
Total	829	2,900	5,900	5,900
TOTAL BUDGET	47,972	45,708	52,880	52,880

OFFICE OF THE CITY CLERK

As per Massachusetts General Laws and the Ordinances of the City of Lowell, the City Clerk's Office is where all of the official actions of the City are documented and stored. In furtherance of that the Office is in the process of updating storage locations as well as utilizing digitized storage.

The City Clerk creates and maintains all of the Agendas and Minutes of each and every City Council Meeting and the eighteen Council Subcommittee Meetings. In accordance with Massachusetts Open Meeting Law the Clerk post all public meetings as statutorily required. The Clerk provides clerical assistance at each City Council and Subcommittee Meetings and fully informs the public of City Council actions. In addition the City Clerk's Office keeps many of the official records of the City and is the most comprehensive source of information on local government allowing the Office to respond to the numerous public inquiries. The signature of the City Clerk is needed on all actions of the City as to orders, resolutions, votes, ordinances and appropriations.

The Clerk's Office provides vital statistical documentation and information regarding the vital statistics of citizens' individual lives (i.e. birth, marriage and death records). It also issues many "permissions" such as dog licenses; marriage licenses; birth and record certificates; and "doing business as" certificates. In addition the Office of the Clerk acts as the Custodian of the City Seal; administers the Oath of Office to all Officials who apply to be sworn; provides Notary and Justice of Peace services; performs all legal advertising for the City; schedules, coordinates, and plans special events and functions for the City Council; oversees the work of the Archives Commission; collects all animal violations; issues and administers Fuel Storage Licenses and registration renewals on a yearly basis; files and provides copies of Planning Board and Zoning Board of Appeals decisions; issues and administers Canvassing and Soliciting Licenses; processes Taxi Inspection Applications; and issues and administers Raffle & Bazaar applications and permits.

Massachusetts General Laws mandates that the City Clerk provides and tracks information regarding employees' ethic regulations as well as open meeting law regulations to each employee of the City of Lowell including all members of the boards and commissions of the City of Lowell.

ACCOMPLISHMENTS

- Provided staff for 18 City Council Subcommittees.
- Managed City Council Agenda for all Council Meetings and Special Meetings.
- In addition to the ongoing digitization of storage, retrieval and issuance of all current vital records, the City Clerk's Office scanned and stored in excess of 6,000 records.
- Participated in the City Clerks Working Group with the Registry of Vital Records officials on the Vitals Information Processing (VIP) Project to develop a web-based statewide death record processing system much in the same fashion for birth records in FY 11.
- Located additional storage locations for preservation of records improvement.

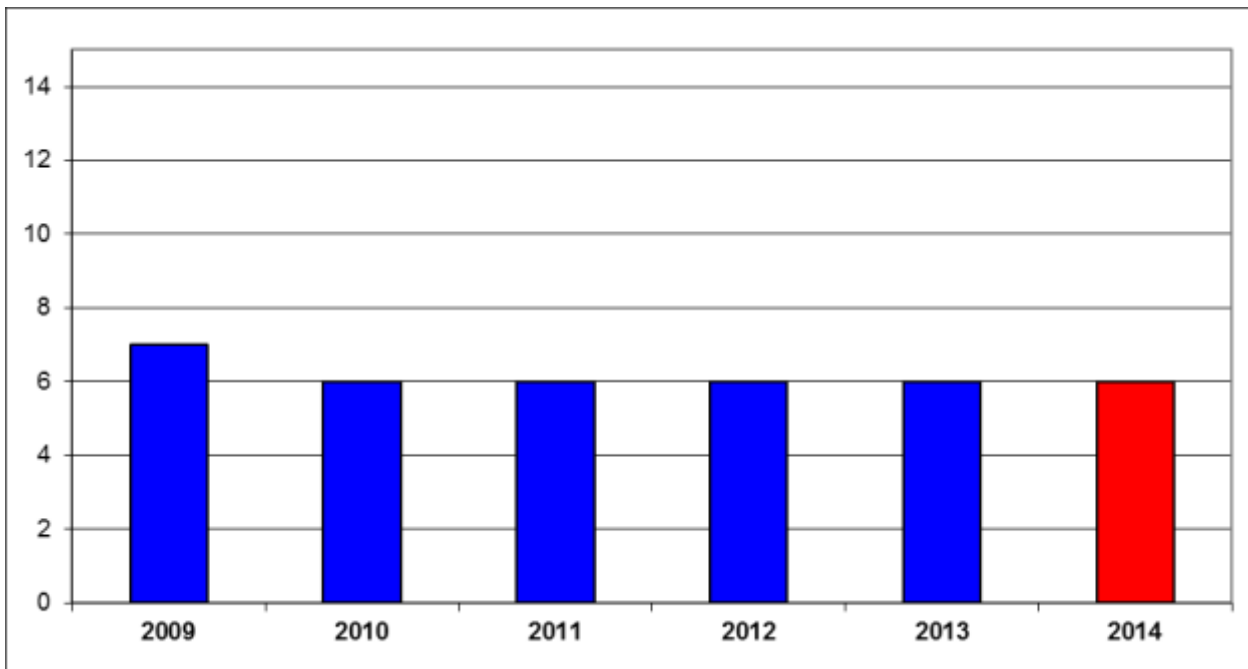
- Posted thousands of meeting notices in accordance with Massachusetts Open Meeting Law.
- Successfully provided information to City employees and board members to register and complete State Ethics and Open Meeting Law requirements.

BUDGET STATEMENT

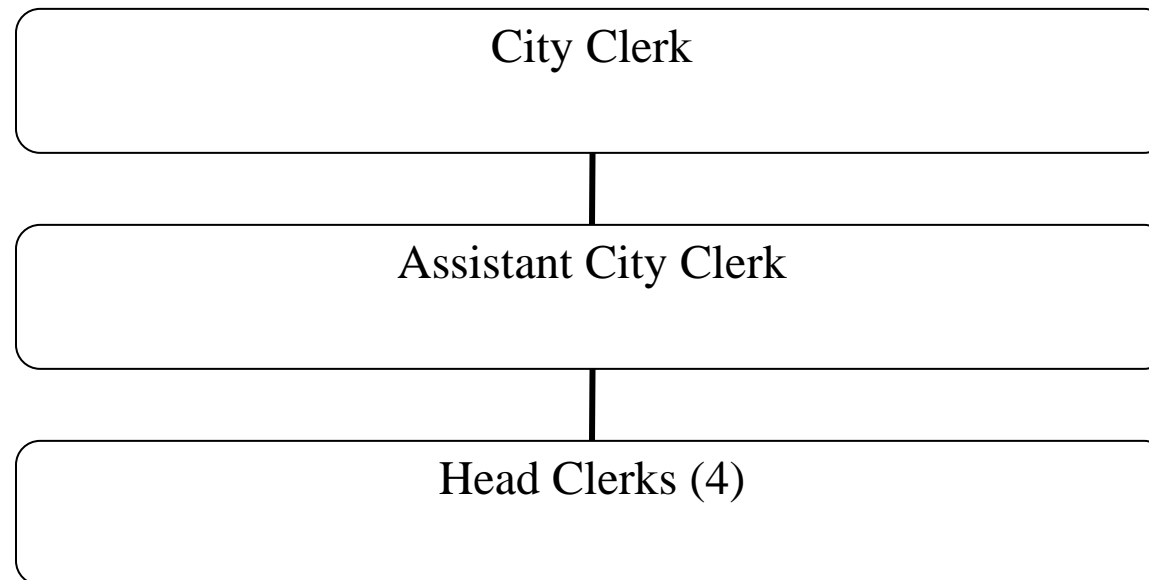
There is an anticipated increase of the FY14 budget of \$1,868 (0.58%) over the prior year. General Fund salaries increase by \$8,068 (2.69%) due to scheduled increases for Ordinance employees. Department expenses have decreased by \$6,200 (-26.84%) due to a reduction in professional services and computer equipment/ software.

STAFFING

	2009	2010	2011	2012	2013	2014
Clerk	7	6	6	6	6	6



**City of Lowell
Office of the City Clerk
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
City Clerk	Percentage of outstanding ethics packets sent out	Efficiency	0%	0%	0%		100%	100%	100%	X							
City Clerk	Percentage of open meeting law information distributed to employees and board members	Efficiency	0%	0%	0%		100%	100%	100%	X							
City Clerk	Develop scanning center for digitization of vital records	Goal					Completed		0%	X							
City Clerk	Develop RFP for digitization of vital records for third party vendors	Goal					6/30/2014		0%	X							
City Clerk	Development and implementation of data reporting system for vital records	Goal					Completed		N/A	X							
City Clerk	Tracking vital record data	Efficiency						100%	N/A	X							
City Clerk	Training and utilization of Agenda.Net	Goal				0%	25%	75%	75%	X							
City Clerk	Identifying and moving vital records to alternate storage	Goal						50%		X							

CITY CLERK - 161	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W - Perm	305,040	300,128	340,611	308,196
Longevity	-	-	-	-
Total	305,040	300,128	340,611	308,196
<u>Expenses</u>				
Repair & Maint. Equipment	808	1,000	1,000	1,000
Professional Services	7,721	8,000	8,000	6,000
Printing & Binding	795	1,800	1,800	1,000
Office Supplies	3,252	3,000	3,600	3,600
Dues & Subscriptions	285	300	300	300
Computer Equip/ Soft.	5,874	9,000	17,000	5,000
Total	18,735	23,100	31,700	16,900
TOTAL BUDGET	323,775	323,228	372,311	325,096

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CITY MANAGER

Office of the City Manager
Lowell School System Misc.
Marketing Development
Manager's Contingency
Cable Access
Cultural Affairs and Special Events / Cultural Organization of
Lowell

OFFICE OF THE CITY MANAGER

The City Manager's Office oversees the day-to-day activities of every department in the city with the exception of the School Department and the departments under the direct control of the City Council (Auditor, City Council, City Clerk, and Mayor). All major operational decisions and all contracts require the city manager's approval.

Budgets and long range financial planning prepared by the Finance Department are coordinated and distributed through the City Manager's Office. The city manager generally makes appointments to City boards, commissions and committees. Department heads are appointed by, and serve at the will of, the city manager. Strategic Planning and Performance Management also originates out of the City Manager's office through the LowellStat program.

In addition to these general responsibilities, there are specific activities that are controlled through this department. These include marketing development, cable access support, cultural affairs and special events. Staff supports the logistics of major events such as WinterFest.

ACCOMPLISHMENTS

- Continued to solidify Lowell as a leader in the field of performance management throughout the Commonwealth by acting as the lead community in creating a set of state-wide performance metrics and best practices in municipal management.
- Presented to the council *Sustainable Lowell 2025*; a comprehensive update to the City's master plan, which will serve as the City's Comprehensive Master and Sustainability Plan, and provide a shared vision for the on-going development and revitalization of the City, with particular emphasis placed on economic, social and environmental sustainability
- Presented a plan for municipal aggregation, which will help nearly **40,000** electric consumers in the city to procure electricity in bulk, generating lower electricity prices for those consumers.
- Continued the successful "Adopt and Island" beautification program. FY13 locations will include Father Grillo Park, Father Maguire Park, Dover Square, Kiggins Square, and other locations.
- Implemented an enhanced City of Lowell Calendar online that allows users to easily find out about upcoming events throughout the city in an easy-to-use way via www.cityoflowellcalendar.org.
- Made significant energy improvements to City Hall through the Ameresco energy contract, such as HVAC work and the installation of new windows, which will produce significant savings.
- Made several changes in the Parking department – signed new management and security contracts, issued a detailed audit of revenues and operations and a full final report, all of which will enhance the efficiency and oversight of the enterprise fund.

- Responded to **214** Council Motions, **44** more than FY2012, an increase of just over **25%**
- Broke ground on an innovative project at the Westford Street Landfill— a 1.5 mega-watt, **6,000** panel “solar field.” It is expected to be completed by June 2013 and is anticipated to save the city \$43 million over the next two decades, as well as the equivalent of **6,158** tons of carbon dioxide annually
- The City administration has sought to make the Commission more user-friendly and establish better outreach to Lowell residents, as well as establish new rules and regulations for establishments in the City, to ensure a safer environment.
- Appointed Superintendent Deborah Friedl as interim Superintendent of the Lowell Police Department. Supt. Friedl is the first woman to serve in that capacity in the department’s history.
- Continued to achieve significant savings through the regionalization of the weights & measures function. To date, regionalizing this service has saved the City **\$29,027.00**.
- Expanded the summer recreation program to its largest size in 15 years. Last summer there were **115** summer recreation staff positions filled and approximately **238** participants in new summer programming. Spending on this program has been restored to pre-recession levels in order to provide free programming to the **23.7%** of Lowell’s population who are under 18.
- The City Manager’s Neighborhood Impact Initiative was recognized by the National League of Cities (NLC) as a model program demonstrating innovative and collaborative approaches within government. The Neighborhood Impact Initiative was one of 27 municipal programs selected for the 2012 City Showcase—NLC’s premiere program.
- Established the City of Lowell Problem Properties task force in order to create intradepartmental cooperation in addressing blighted properties throughout the city and come up with innovative solutions.
- Established new operational procedures for the Election Division to make the voting process easier for residents in the recent National election and for all subsequent future elections.
- Began publishing versions of LowellSTAT reports on the City website at www.lowellma.gov/depts/lowellstat/reports for public consumption. These reports are intended to provide relevant data to residents and other interested parties regarding city operations.
- Installed 6 bus shelters throughout the city to protect riders from the elements. The city is responsible for the maintenance of these shelters, but the inclusion of advertising cabinets inside the structures will provide a revenue stream that will offset the costs of upkeep.
- Updated all appointments on the city’s various boards and commissions.

- Welcomed a delegation of 20 finance professionals from the Chinese Ministry of Finance, who came to Lowell to learn the intricacies of the city's budget process and successful financial management policies. The group, which included 16 Supervision Commissioners, had representatives from areas ranging from the province of Sichuan (population 87 million) to the "small" city of Dalian (6.1 million).
- Expanded recreational opportunities to residents, including an outdoor ice-skating rink at Regatta Field, bocce ball at Clemente Park, Yoga, Karate, and Breakdancing.
- Signed an agreement with Soltas Energy to buy all the state energy credits for solar-power plants in Orange and Athol. The credits, known as net-metering credits, are scheduled to save the city at least \$240,000 on electricity for the next 20 years. Lowell will receive a transaction fee for enabling the credits to be passed through Lowell to Soltas.
- Expanded the purview of the LowellSTAT program to include 3 additional departments, furthering our capacity for performance management.
- Managed the two online methods for citizens to initiate service requests with the city: **SeeClickFix** and **E-Gov**. These services provide citizens with an easy way to direct civic issues to our attention, and allow us to track progress on resolutions and report the results back to the requestor.

BUDGET STATEMENT

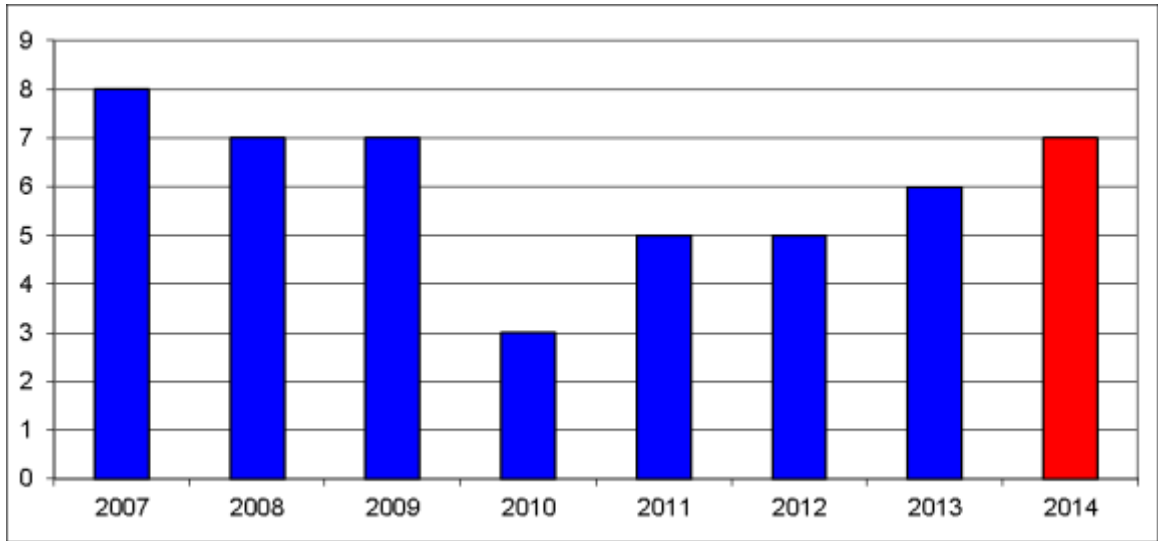
The City Manager's budget **decreases** \$165,735 (-3.1%) from the previous year. An administrative assistant position has been funded in the office this year, which had been vacant for several years, in order to better improve customer service and an increased office workload associated with managing citizen requests. We have been able to fund this position without increasing the overall budget of the department.

Other expenses decrease \$589,200 (-13.9%) from the previous year. Central to this decrease is a \$600,000 reduction in school energy costs from savings achieved through performance contracting.

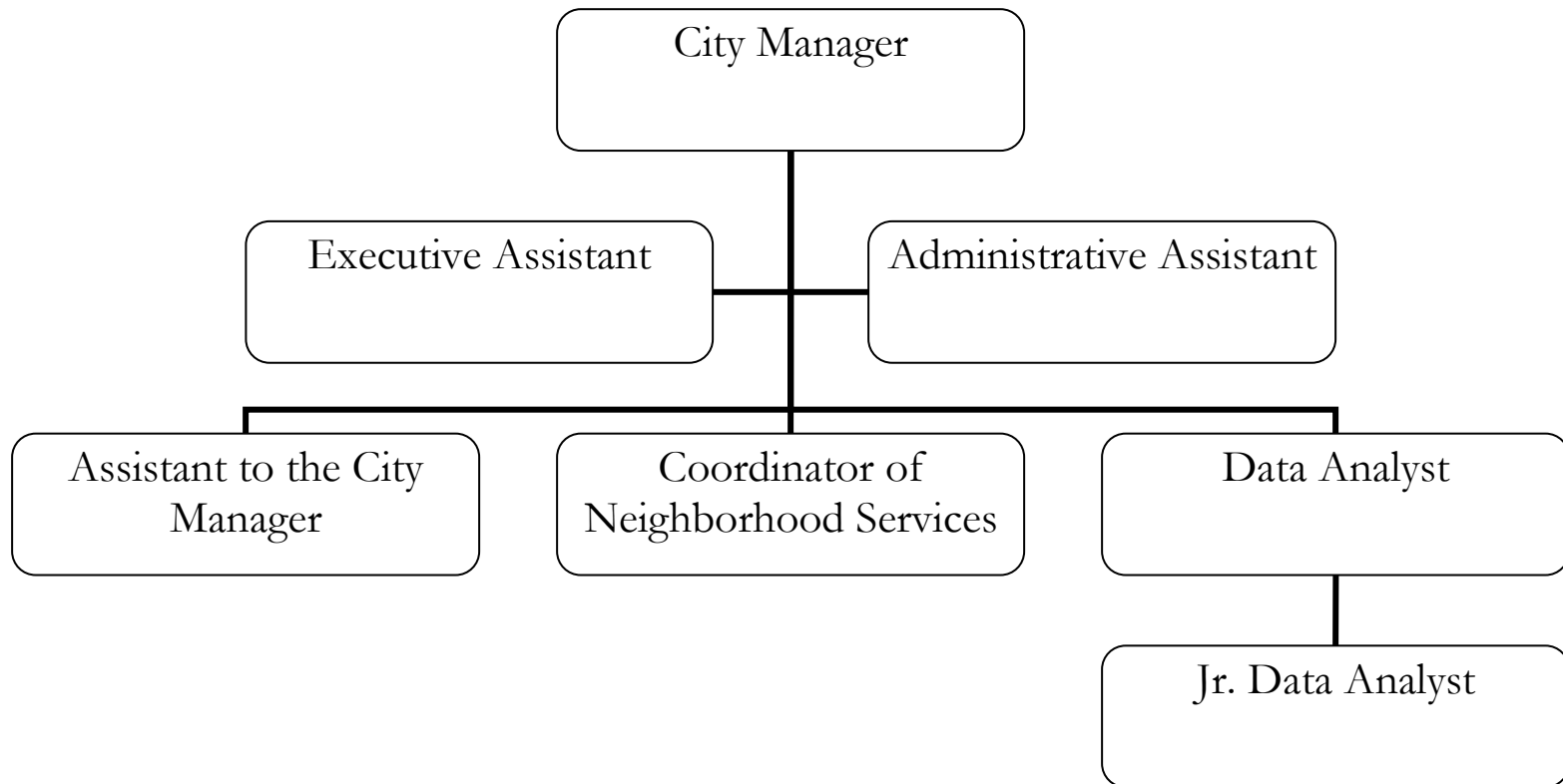
Marketing development has been reduced by \$320,000 and the Manager's contingency fund has decreased by \$1,000,000. The balance of the contingency fund account had been increased in the prior fiscal year to provide a reserve for unsettled contracts.

STAFFING

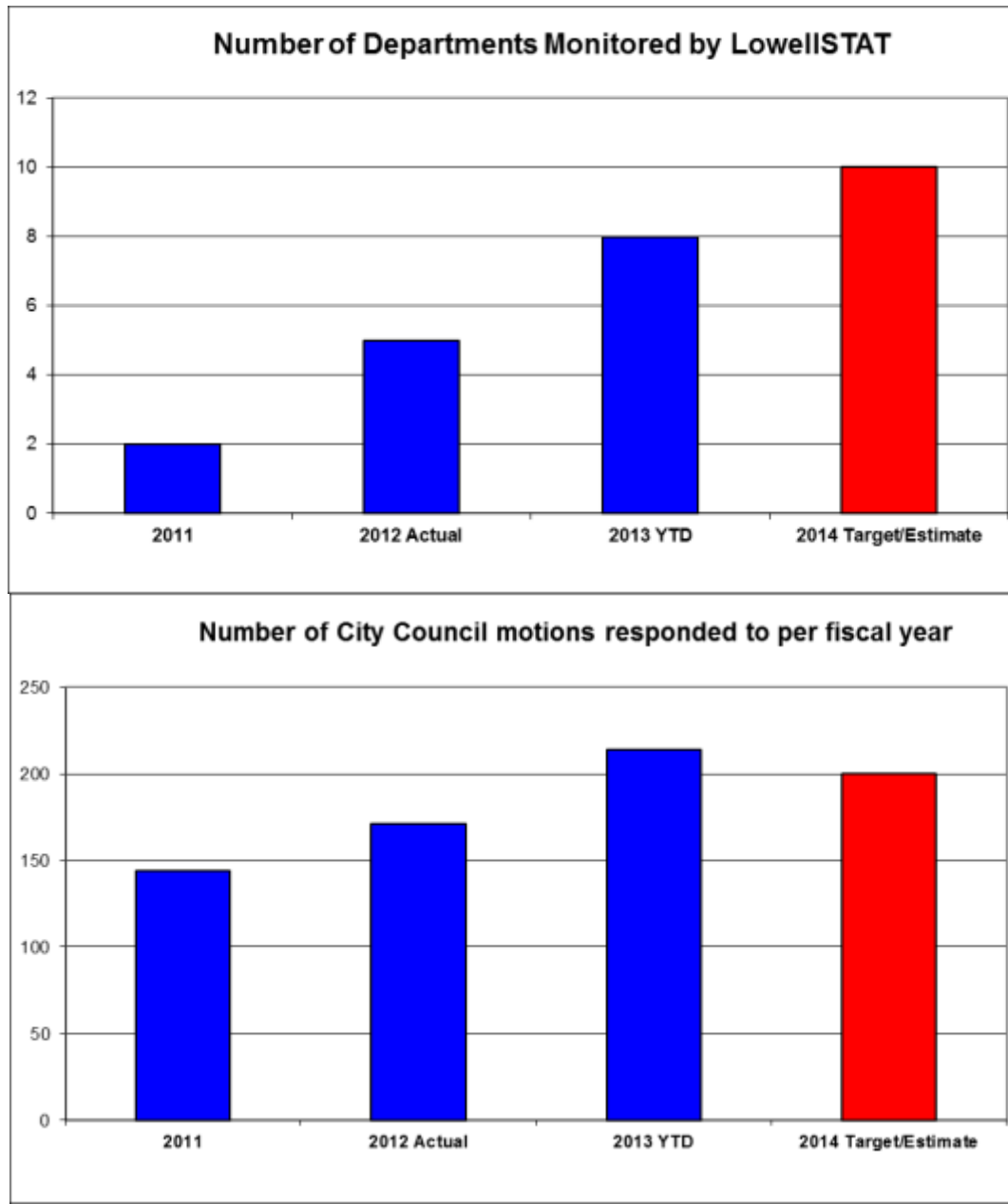
	2007	2008	2009	2010	2011	2012	2013	2014
Manager	8	7	7	3	5	5	6	7



**City of Lowell
Office of the City Manager
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
LowellStat	LowellStat reports completed	Output			N/A	5	15	20	15	X	X						
LowellStat	Percentage of LowellStat reports completed on time	Efficiency			N/A	50%	100%	100%	1	X							
LowellStat	Number of LowellStat meetings held	Output			27	24	20	32	8	X	X						
LowellStat	Number of departments monitored	Workload			2	5	8	10	5	X	X	X					X
LowellStat	Number of followers on Twitter	Output			N/A	N/A	79	200	200								
LowellStat	Hold Initial ResiStat Meetings	Goal						1/1/2014	N/A	X	X	X	X				X
Manager's Office	Number of City Council Meetings	Workload			42	25	32	35	10	X							
Manager's Office	Number of motions responded to	Workload			144	171	214	200	29	X							
Manager's Office	Average number of motions repounded to per City Council meeting	Efficiency			N/A	4.5	5.94	6	2								
Manager's Office	Number of blog posts	Output			65	95	92	100	5	X							
Manager's Office	Number of followers on Twitter	Output			N/A	N/A	146	500	500								
Manager's Office	Number of facebook friends	Outcome			0	500	1,166	1,750	1,250	X							



CITY MANAGER - 123	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
Salaries & Wages - Permanent	418,906	493,741	537,206	537,206
Salaries & Wages - Temporary	40	20,000	-	-
Sick Leave Incentive	762,097	650,000	1,200,000	1,000,000
Outside Funding	-	(50,000)	-	-
Total	1,181,043	1,113,741	1,737,206	1,537,206
<u>Expenses</u>				
School Electricity	2,176,406	2,100,000	2,100,000	2,100,000
School Heating/Gas	1,194,796	2,100,000	1,900,000	1,500,000
Repair & Maint. Equipment	-	600	500	500
Leasing Equipment & Service	-	1,600	1,600	1,600
Professional Services	30,836	20,000	30,000	30,000
Advertising	2,500	2,500	2,000	2,000
Office Supplies	1,582	1,800	1,800	1,800
Misc.- Supplies - Other	682	500	500	500
Mass. Municipal Association Dues	14,500	15,000	16,000	16,000
In-State Travel Reimbursement	750	750	1,000	1,000
Transportation Reimbursement & Seminar	250	250	250	250
Conferences/Seminars/Education	4,178	-	-	-
Out of State Travel	2,000	2,000	2,000	2,000
Office Furniture & Equip	-	500	500	500
Computer Equipment & Seminar	-	250	400	400
Dues & Subscriptions	500	2,000	2,000	2,000
Total	3,428,980	4,247,750	4,058,550	3,658,550
TOTAL BUDGET	4,610,023	5,361,491	5,795,756	5,195,756
<u>LOWELL SCHOOL SYSTEM</u>	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Medicaid Reimbursement Expense	48,184	62,530	62,530	62,530
Total	48,184	62,530	62,530	62,530
TOTAL BUDGET	48,184	62,530	62,530	62,530
<u>MARKETING DEVELOPMENT</u>	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Professional Auditorium	320,000	320,000	-	-
Business/Marketing Development, CVB	184,913	205,000	205,000	205,000
Cultural Development	50,000	50,000	50,000	50,000
Special Events	50,000	50,000	50,000	50,000
Merrimack Repertory Theatre	25,000	25,000	25,000	25,000
Total	629,913	650,000	330,000	330,000
TOTAL BUDGET	629,913	650,000	330,000	330,000
<u>MANAGER'S CONTINGENCY</u>	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Reserve Fund	2,978	300,000	300,000	300,000
Reserve for wages	-	1,000,000	-	-
Total	2,978	1,300,000	300,000	300,000
TOTAL BUDGET	2,978	1,300,000	300,000	300,000

CABLE ACCESS	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries & Wages - Perm	-	-	-	-
Total	-	-	-	-
Expenses				
Legal & filing Fees	1,908	2,000	2,000	2,000
Contracted Services	100,194	105,000	125,000	125,000
Misc - Supplies - Other	477	500	500	500
Dues & Subscriptions	95	100	100	100
Trans. Reimbursement & Seminars	191	200	200	200
Equipment - Other	14,313	15,000	15,000	15,000
Transfer to Lowell Schools	117,837	95,000	95,000	95,000
Transfer to Lowell Voc.	12,800	12,800	12,800	12,800
Total	247,816	230,600	250,600	250,600
TOTAL BUDGET	247,816	230,600	250,600	250,600

CULTURAL AFFAIRS & SPECIAL EVENTS (C.A.S.E.) / CULTURAL ORGANIZATION OF LOWELL (C.O.O.L.)

The Office of Cultural Affairs & Special Events (CASE) is the official arts and events agency for the City of Lowell. Established by City ordinance in May 2008, CASE's mission is to help create a high quality cultural environment that offers appealing experiences to the city's diverse population stimulate economic development in the City and encourage people to participate in the culture of the community. As both a service and presenting organization, CASE accomplishes this mission by stimulating public awareness of and support for the arts, preserving and celebrating the City's diverse cultural and historical heritage, planning yearly community events and supporting local festivals.

ACCOMPLISHMENTS

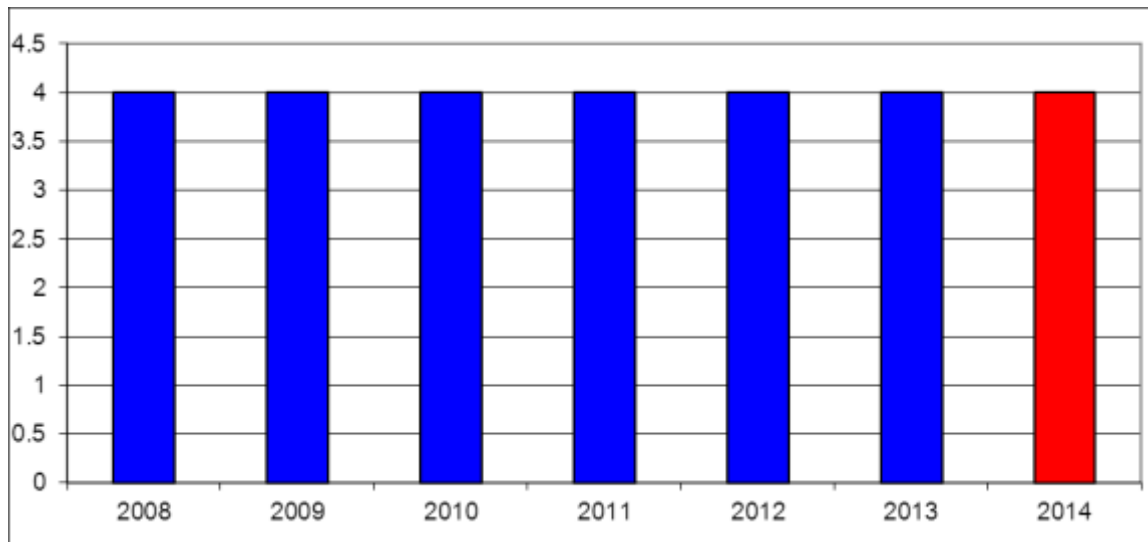
- Doubled attendance at Monster Bash, significantly increasing family participation.
- Applied for and received a state Cultural District Designation for the Canal way District of Lowell. This is one of only 14 such designations state wide.
- Completed and launched a city wide calendar, now promoting hundreds of events monthly.
- Created downtown Busker Stops; designated areas for artists and musicians to perform.
- Completed a public competition to wrap the COOL Bus, with images that promote unique facts about Lowell. The bus now appears at cultural events throughout the City and is available for community use.
- Initiated a sponsorship program for the Lowell St. Patrick's Day Breakfast that allowed the event to increase its charitable donation by more than 70%.
- Coordinated joint marketing programs with local events and non-profits to expand the reach of their programs resulting in substantial attendance at events (Lowell Kids Week, and Library programs). Also initiated a marketing group that meets monthly to discuss ways in which organizations can piggyback on City marketing initiatives to increase the Lowell presence in the media.
- Oversaw the creation of a community produced mural in the Acre that welcomes visitors to the South Common in over a dozen languages.
- Convened our first regional networking event for artists in the Merrimack Valley, drawing nearly a hundred artists from throughout the region.
- Responded to community feedback on WinterFest replacing the fireworks with an all ages, environmentally friendly, and cost-saving indoor laser show.

BUDGET STATEMENT

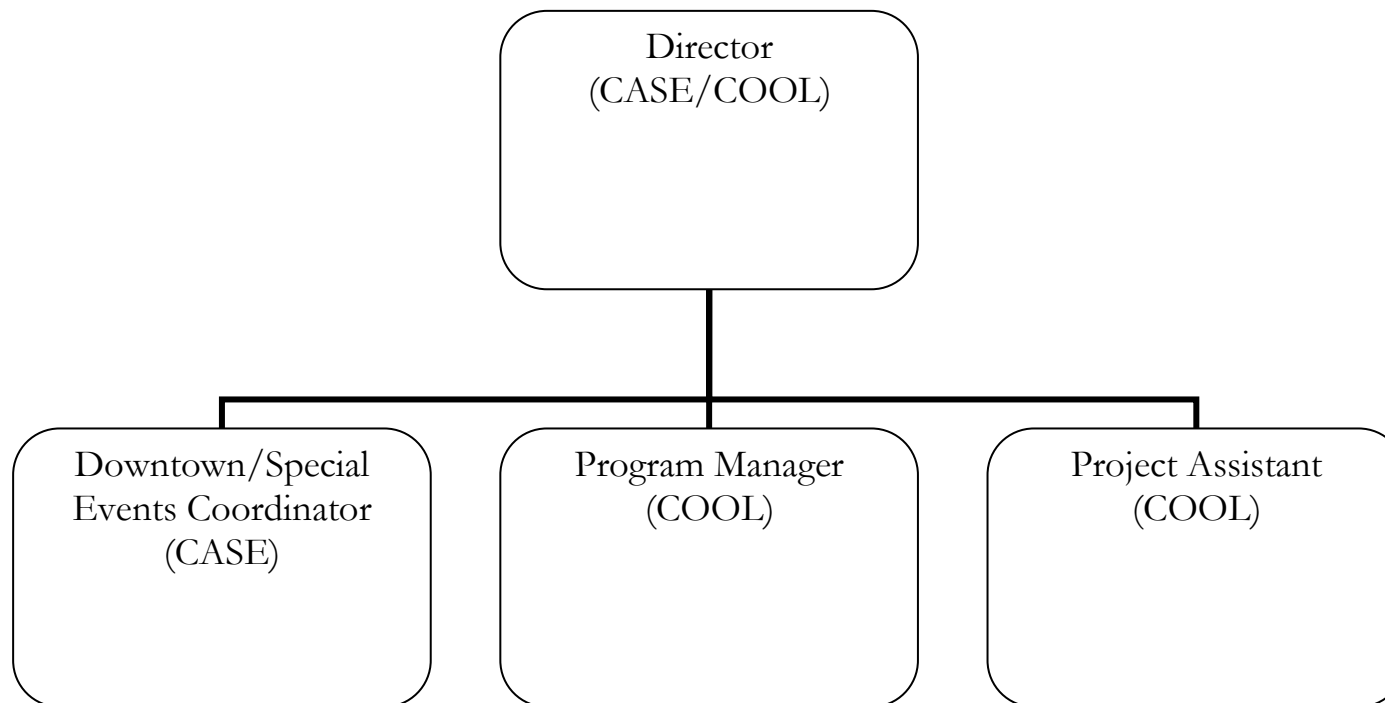
The FY14 CASE/COOL budget reflects an increase in ordinance salaries of 2.5% as of July 1, 2013 and an additional 2.75% increase as of January 1, 2014 (Director) as well as an increase of 1.5% for union employees (Downtown/Special Events Coordinator). Increases for COOL staff (grant funded positions) reflect a move from $\frac{3}{4}$ time to full time (Program Manager), and a move from $\frac{1}{2}$ time to full-time (Program Assistant).

STAFFING

	2008	2009	2010	2011	2012	2013	2014
CASE/COOL	4	4	4	4	4	4	4



City of Lowell CASE/COOL Organizational Chart



CULTURAL AFFAIRS & SPECIAL EVENTS - 124	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W-Perm.	185,897	190,319	213,204	213,204
Longevity	-	-	-	-
Outside Funding	(81,500)	(81,319)	(101,990)	(101,990)
Total	104,397	109,000	111,214	111,214
<u>Expenses</u>				
Repair & Maintenance Equipment	-	-	-	-
Professional Services	-	-	-	-
Economic/Prof Development	-	-	-	-
Printing & Binding	-	-	-	-
Tuition Reimbursements	-	-	-	-
Office Supplies	-	-	-	-
In-State Travel	-	-	-	-
Trans. Reimbursement & Seminars	-	-	-	-
Total	-	-	-	-
TOTAL BUDGET	104,397	109,000	111,214	111,214

FINANCE

Finance General
City Auditor
Purchasing
Assessor
Treasurer
Human Relations
Management Information Systems

FINANCE: GENERAL

The small Finance Department oversees all of the financial departments of the City. It prepares all annual operating and capital budgets. It also provides ongoing support of the budget throughout the year, approving transfers, preparing quarterly reports, reviewing monthly data and preparing trend analyses.

Finance also maintains dynamic 5-year forecasts for all operating funds, including Water, Wastewater and Parking. This model is continually updated for changes in union contracts, debt authorizations and financing transactions, general economic trends, rate and fee changes and budget updates.

Specialized analyses such as health insurance trust fund monitoring and utility analysis are generated from Finance. Finance contributes analysis to any substantial operational change that has a fiscal impact. Finally, the Finance Department is the point of contact for any debt financing issues, including those funded by the Massachusetts Water Pollution Abatement Trust.

ACCOMPLISHMENTS

- Completed the bi-annual actuarial analysis of other post-employment benefits (OPEBs)
- Refunded (refinanced) \$5.225 million in bonds which will save \$626,000 in debt service costs over 10 years.
- Balanced the Fiscal Year 2013 budget without a tax increase.
- Ended Fiscal Year 2012 with the best financial performance in years with free cash of \$6,411,250, a wastewater fund balance of \$8,980,251, a water fund balance of \$3,450,435 and a parking fund balance of \$1,386,723.
- Competed the following financing:

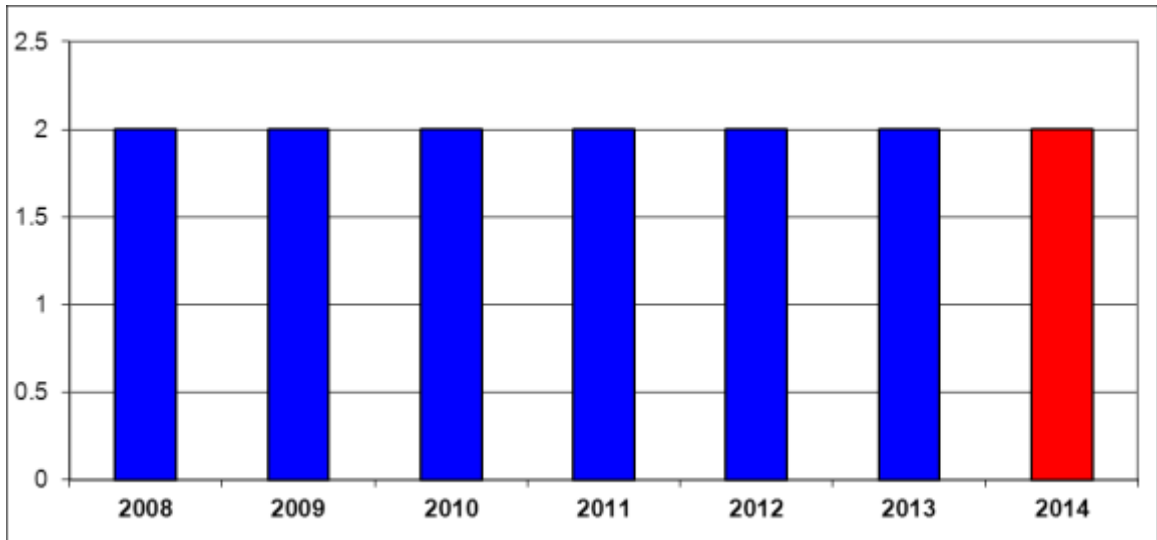
Rates	
August 1-year taxable notes	0.60%
September 1-year tax-exempt notes	0.65%
September 20-year tax-exempt bonds	2.33%
June 3-month tax exempt notes (prior year)	0.54%

BUDGET STATEMENT

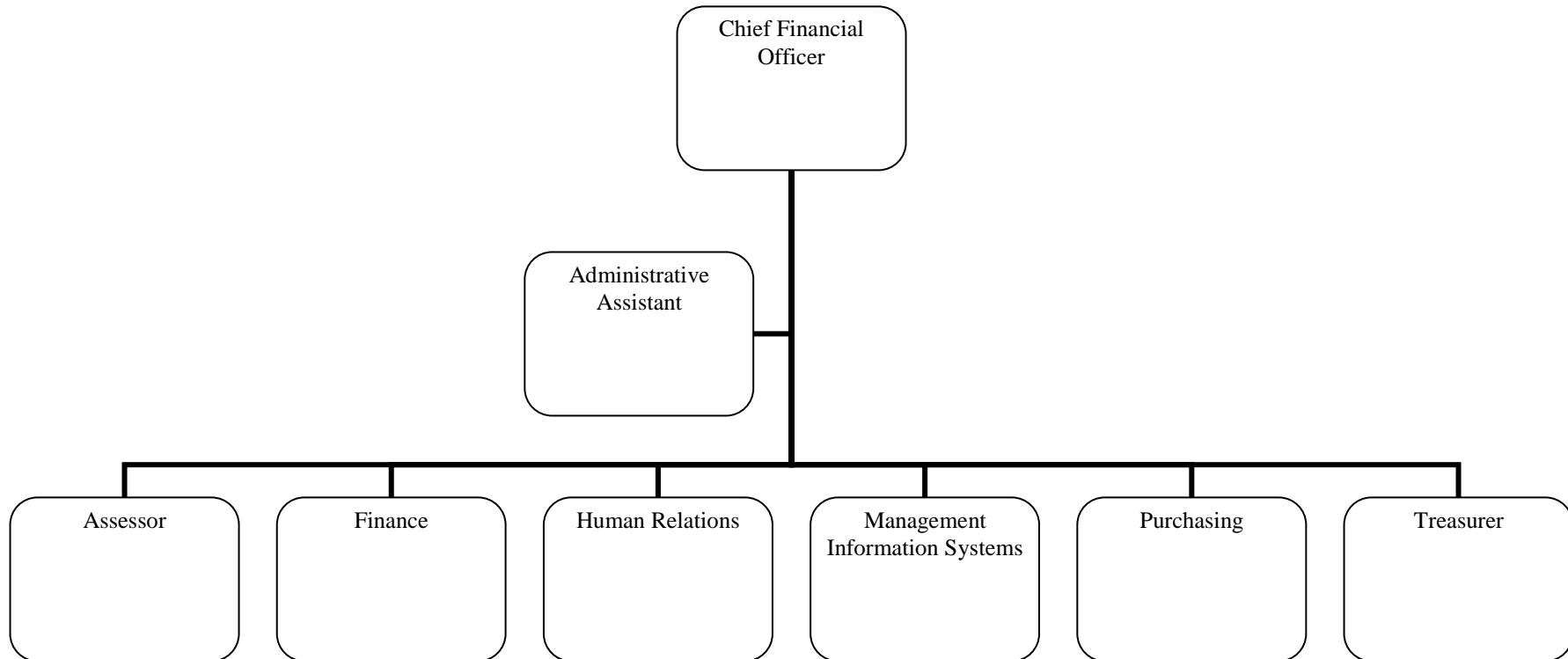
The Finance Department budget increases \$3,416 (2.2%) over the FY2013 budget. This is based on full implementation of existing personnel ordinance increases.

STAFFING

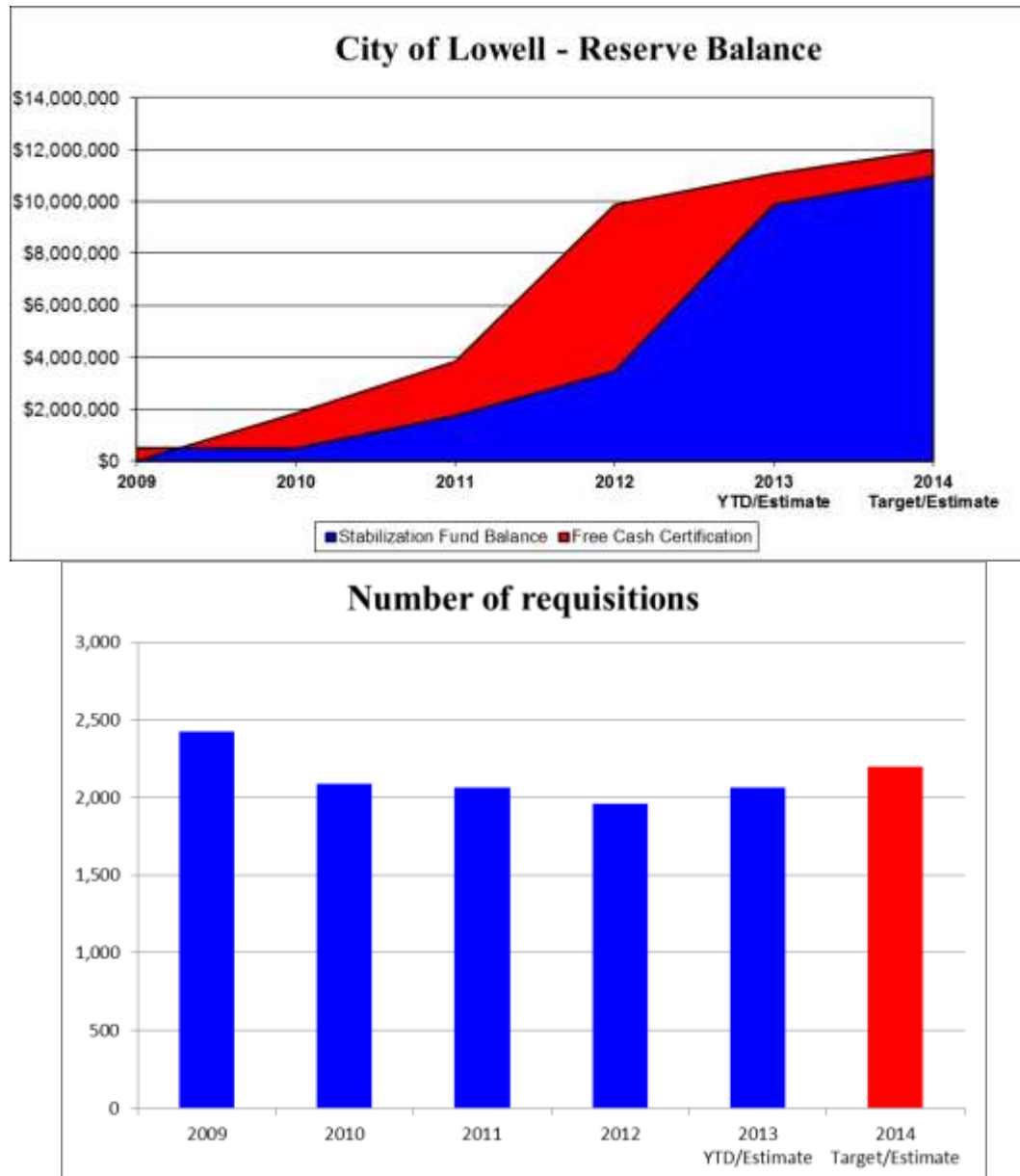
	2008	2009	2010	2011	2012	2013	2014
Finance	2	2	2	2	2	2	2



City of Lowell Finance Organizational Chart



Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change
Finance	Percentage of quarterly financial statements delivered to the City Council on time	Efficiency	100%	100%	100%	100%	100%	100%	0%
Finance	Stabilization Fund Balance	Outcome	\$498,537	\$499,194	\$1,748,168	\$3,471,000	\$9,883,000	\$11,000,000	217%
Finance	Maintain compliance with minimum net school spending requirements	Outcome	\$4,018,033	\$2,058,185	\$1,481,332	-\$68,399	\$0.00	\$0.00	\$68,399.00
Finance	Maintain annual free cash certification of at least \$1 million	Outcome	-\$490,543	\$1,348,586	\$2,097,507	\$6,411,250	\$1,200,000	\$1,000,000	On Target
Finance	Obtain Government Finance Officers Association Distinguished Budget Presentation Award	Goal						06/30/14	N/A
Finance	Requisitions approved	Workload	2,428	2,089	2,065	1,962	2,065	2,200	238
Finance	Budget transfers approved	Workload		400	N/a	1962	2065	2200	238
Finance	Number of bonds issued	Workload	1	1	2	2	1	1	-1
Finance	Amount of bonds issued	Workload	\$5,315,000	\$14,394,000	\$33,465,000	\$9,768,000	\$15,350,000	N/A	N/A
Finance	Number of notes issued	Workload	3	3	3	3	3	3	0
Finance	Amount of notes issued	Workload	\$22,096,000	\$15,130,000	\$7,985,000	\$13,640,550	\$10,815,000	N/A	N/A



FINANCE GENERAL - 133	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries-Perm	153,794	157,503	160,919	160,919
Total	153,794	157,503	160,919	160,919
Expenses				
Office Supplies	119	200	200	200
Total	119	200	200	200
TOTAL BUDGET	153,913	157,703	161,119	161,119

CITY AUDITOR

The Auditor's Department processes and records all the financial transactions of the City. It safeguards and monitors the financial resources of the City, and coordinates the annual outside audit. Auditing also provides checks and balances with other financial departments such as the Assessors' and Treasurer's offices.

Payroll- the department is responsible for processing weekly payrolls for all employees including; deductions, W-2 Federal and State Reporting, and the reporting of sick, vacation and personal time accruals.

Accounts payable – the department reviews contracts, purchase orders, invoices, and process all payments by the city.

The Auditor's office, along with the Finance Department, implements recommendations made by the City's outside auditors through the annual management letter. It also prepares various reports and analyses for the State and other governmental units.

ACCOMPLISHMENTS

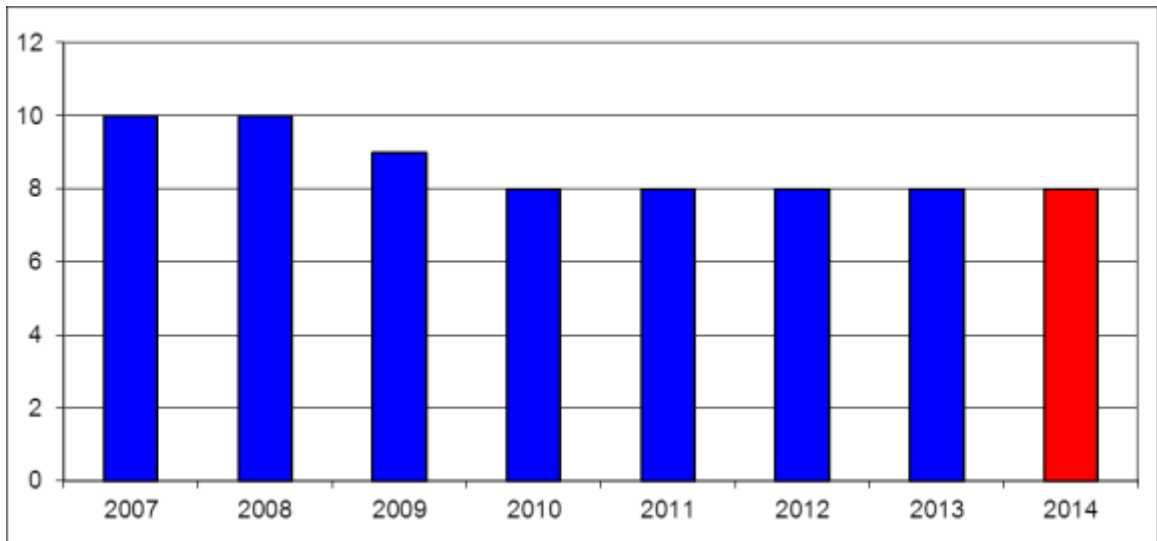
- Successfully implemented new Federal Reporting requirements for W-2's
- Migrated all insured employees to new carriers
- Completed all signed contract conversions to January Accrual Date
- Calculated and paid all new labor contracts
- Implemented new MUNIS version 9.3
- Completed FY12 Audit on schedule
- Completed FY12 Schedule A on time
- Part of the team that processed the 2013 recap
- Processed all FY12 & FY13 payrolls and vendor payments timely and accurately
- Continue to ensure compliance with cash receipt policy to minimize risk
- Continue to work with the Treasury to streamline cash reconciliation
- Continue to reduce Management Comments
- Continue to assist employees and vendors for requests for information

BUDGET STATEMENT

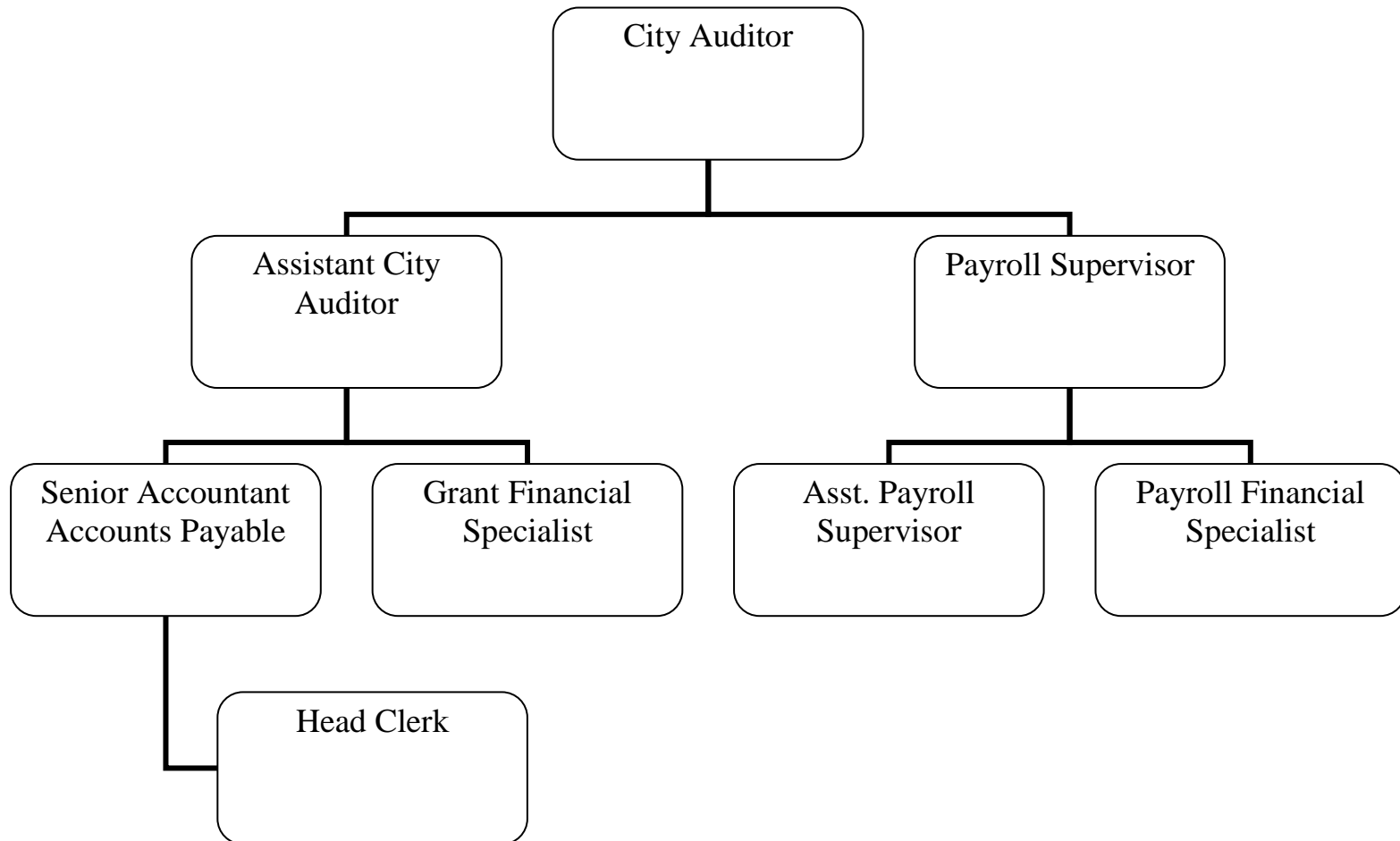
The Auditor's Office budget increases by 1.77% (\$8,421) over the previous year due to estimated contractually obligated increases.

STAFFING

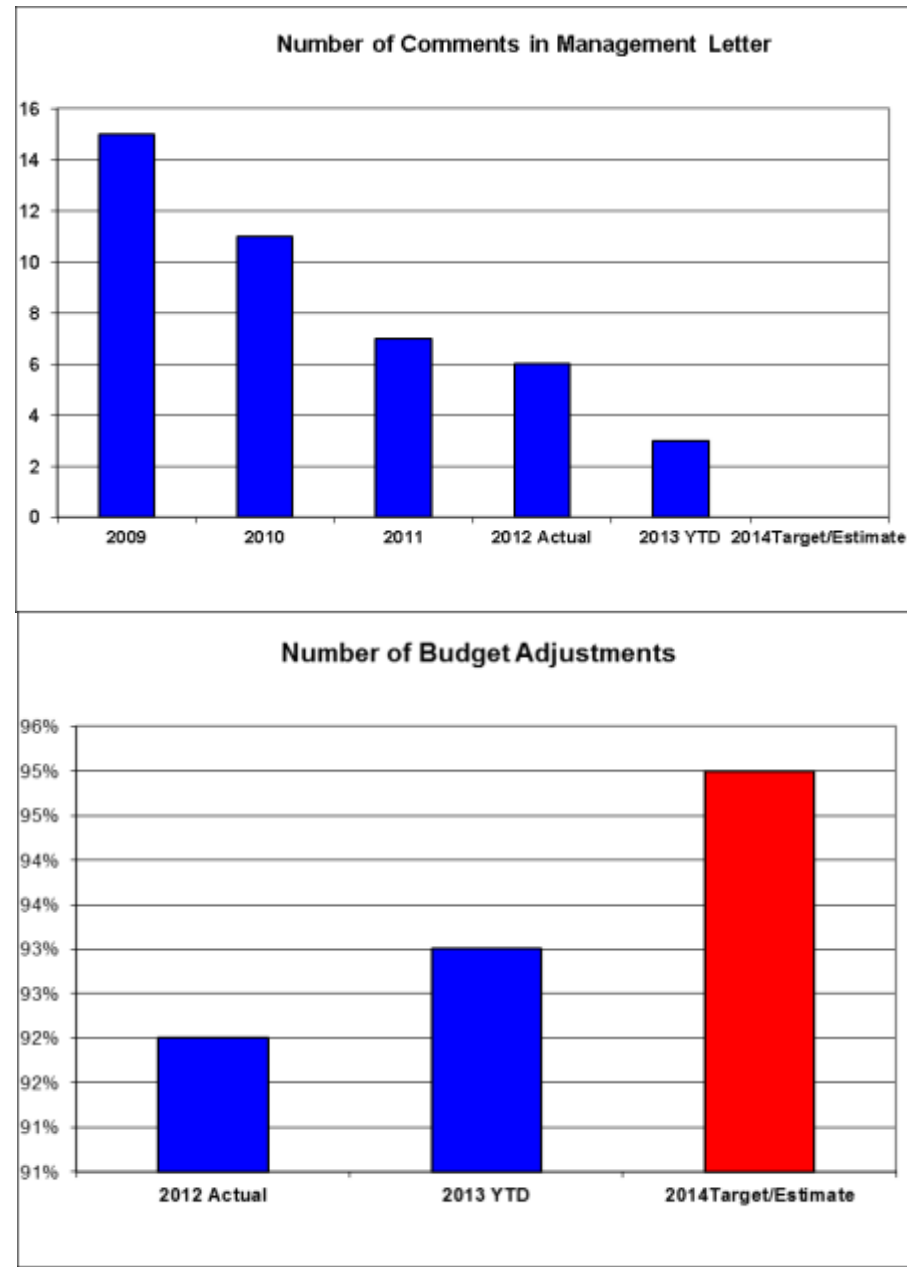
	2007	2008	2009	2010	2011	2012	2013	2014
Auditor	10	10	9	8	8	8	8	8



**City of Lowell
Auditor's Office
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Auditor	Quarterly reports to the City Council	Workload				3	4	4	1	X	X						
Auditor	Number of adjustments booked within 1 day of approval	Efficiency				92%	93%	95%	3%	X	X						
Auditor	Complete Schedule A on time	Goal	10/31/08	10/31/09	10/31/10	10/31/2011	10/31/12	10/31/13	N/A	X	X						
Auditor	Complete financials on time	Goal	12/31/08	12/31/09	12/31/10	12/31/2011	12/31/12	12/31/13	N/A	X	X						
Auditor	Number of comments in Independent Auditors Management Letter	Outcome	15	11	7	6	3	0	-6	X	X						
Auditor	Number of budget adjustments	Workload	784	717	858	743	493	700	-7%	X	X						
Auditor	Number of general journal adjustments	Workload	705	742	699	508	335	500	-14%	X	X						
Auditor	Number of requisitions approved	Workload	7,781	7,506	7,286	7,504	5,390	7,500	-7%	X	X						
Auditor	Number of invoices processed	Workload	46,410	42,466	32,121	37,499	22,282	37,500	-7%	X	X						
Auditor	Number of vendor checks issued	Workload	22,238	19,994	20,549	20,223	16,544	21,000	-8%	X	X						
Auditor	Number of payroll research requests	Workload	17	31	22	42	36	50	8	X	X						



CITY AUDITOR - 135	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries-Perm	448,534	461,641	471,149	471,149
Outside Funding	(42,568)	(42,502)	(43,589)	(43,589)
Total	405,966	419,139	427,560	427,560
Expenses				
Forms & Supplies	-	5,000	5,000	5,000
In-State Travel & Training MUNIS/UMAS/MMA	-	500	500	500
Data Proc.-SP Projects - accruals/treasury module	969	1,000	1,000	1,000
Independent Audit (total cost \$85,000 allocated)	45,000	50,000	50,000	50,000
Leasing Equipment	1,856	2,000	2,000	2,000
Ins. Premium -Bond	100	100	100	100
Total	48,563	58,600	58,600	58,600
TOTAL BUDGET	454,530	477,739	486,160	486,160

FINANCE: PURCHASING

Purchasing procures all goods and services requested by City departments, the school department or any other agency operating through the City of Lowell. Each transaction must meet statutory requirements with regard for bidding, whether it is an informal quote, a written quote, a sealed bid or a response to a request for proposal. In addition, the department periodically issues guideline with respect to best practices and local ordinances. Notices of procurements are listed on the City's website, the state's website, and in the local newspaper as required.

ACCOMPLISHMENTS

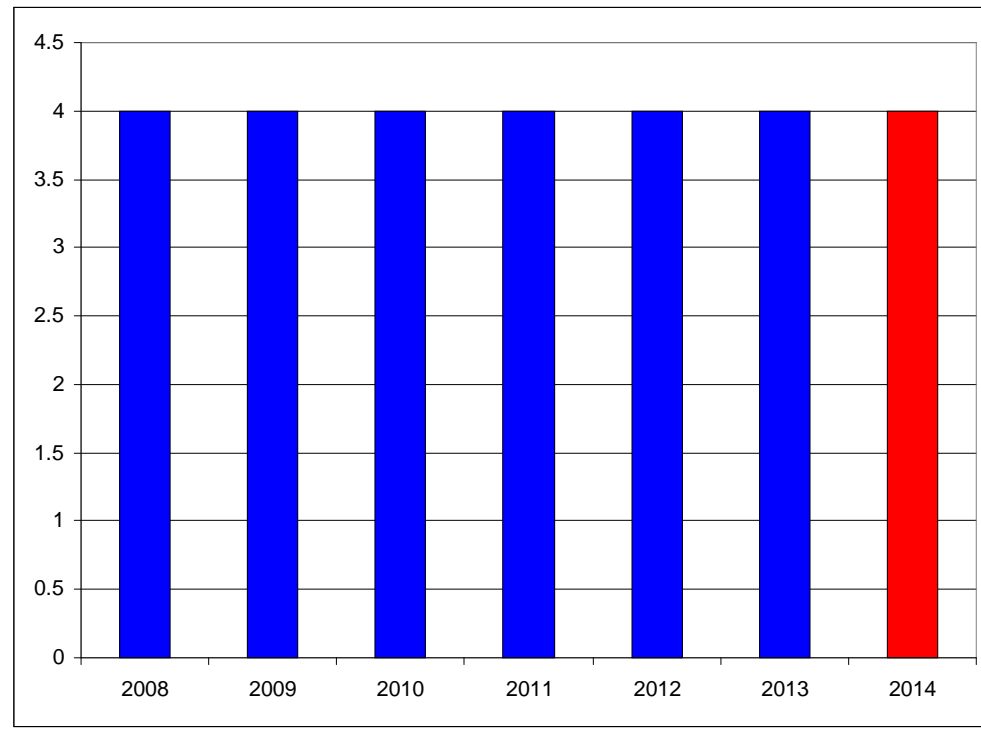
- Led the procurement of a solar array at the landfill, producing 1,872,000kWh of electricity per year for the City, added to the solar arrays on the four school roofs and Lowell Memorial Auditorium produces 2,309,650kWh of solar generated electricity for the City. This solar power is both cheaper for the City to use and better for the environment.
- Assisted the School Department for multiple procurements for, new roofs, renovated bathrooms, water fountain repairs, a facility assessment, elevator maintenance and the sale of surplus equipment.
- Worked with the procurement team to develop new RFP's for the Parking Department, management, security, elevator repair, telecommunication and purchase of kiosks.
- Developed the RFP for Net Metering credits, that will generate a minimum of **\$230,000** per year for 20 years and also contains upside protection that should net metering credits reach or exceed .1825 the City would get **22%** of the credit. The 22% is the same percentage as the .03 cents received today based on the current .14 cent net meter credit.

BUDGET STATEMENT

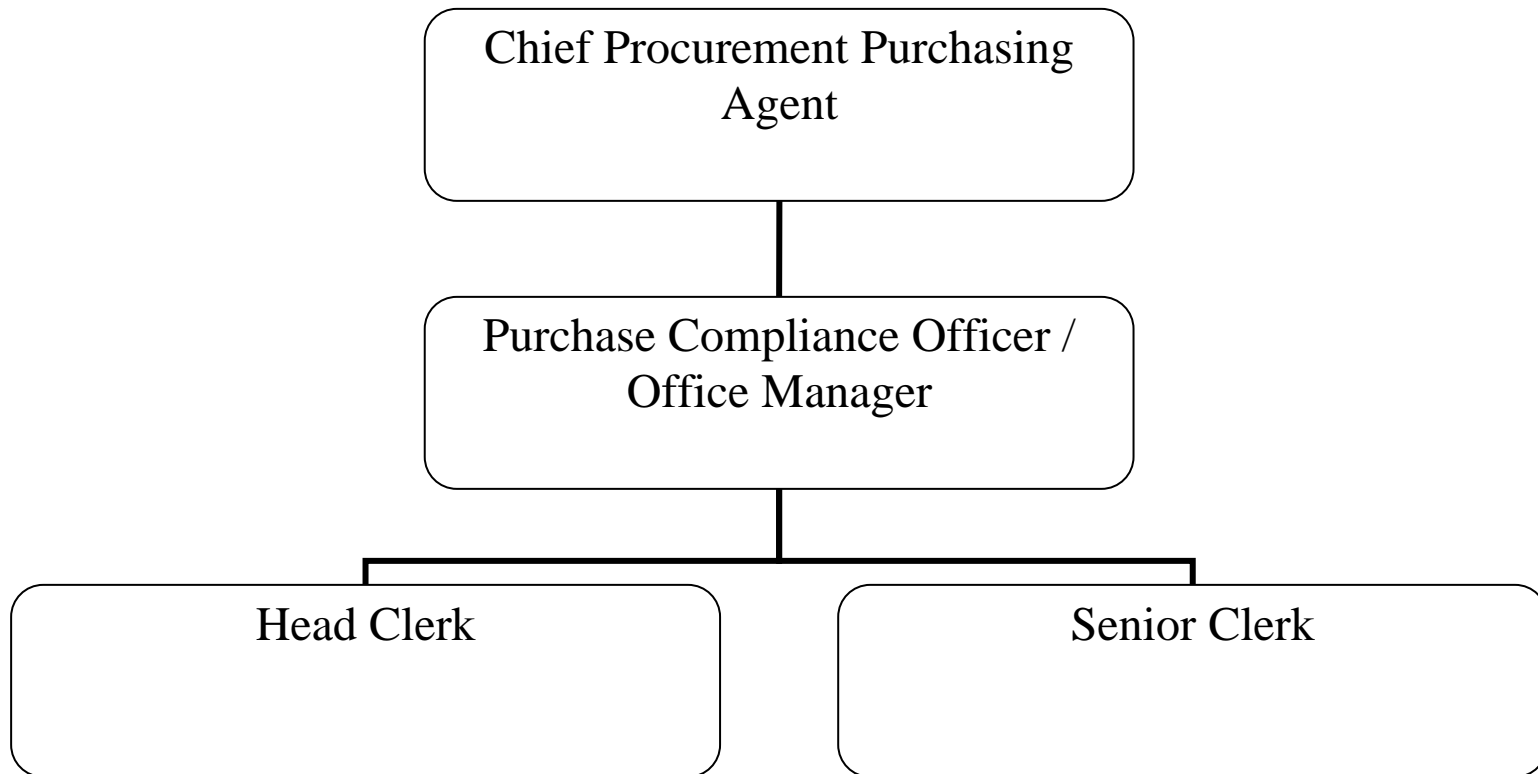
The total budget in FY14 decreases \$13,781 (3.38%) over FY13. There is a reduction in the purchase of services line item of \$25,000 (-12.5%) and an increase in the advertising account of \$7,500.

STAFFING

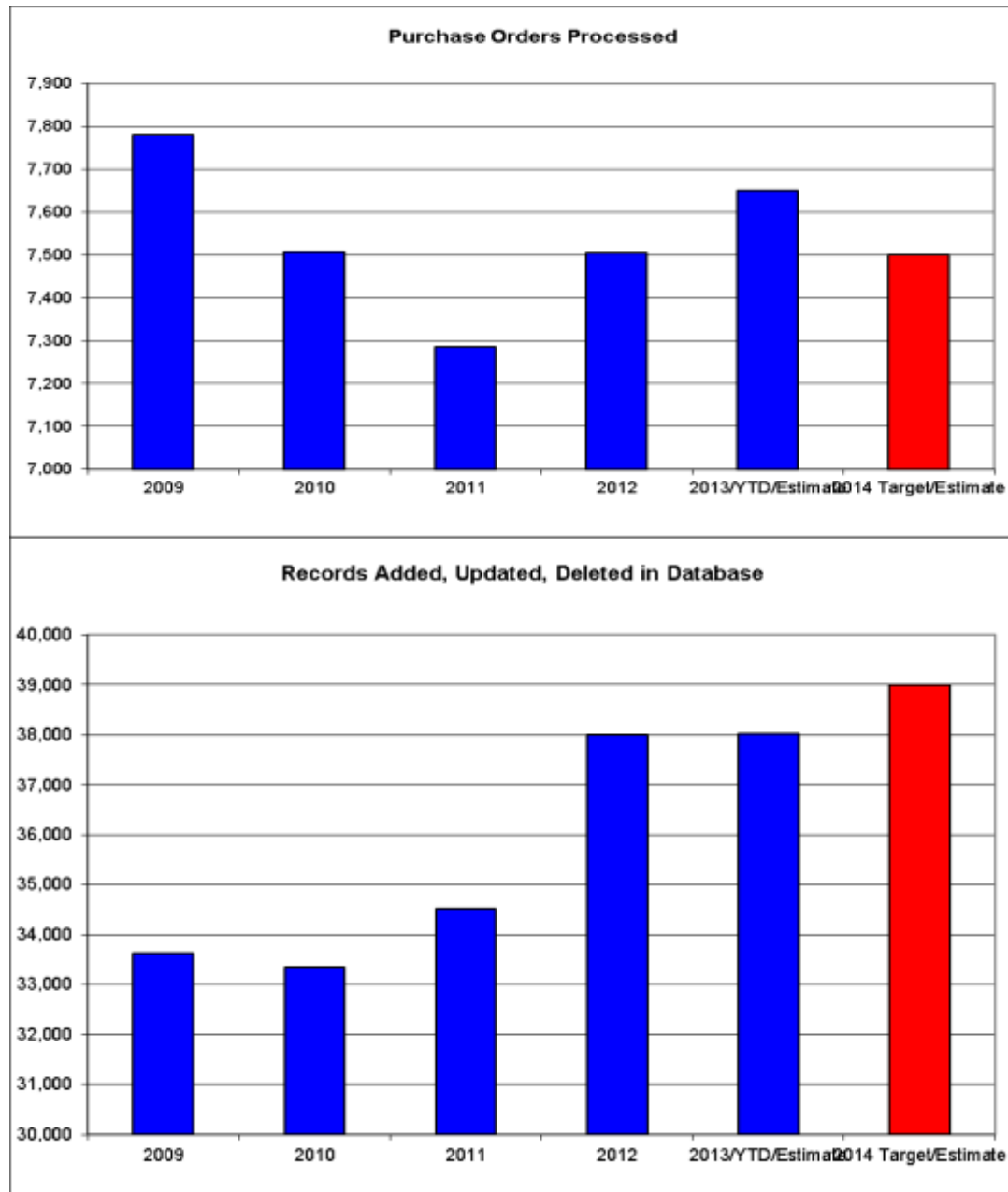
	2008	2009	2010	2011	2012	2013	2014
Purchasing	4	4	4	4	4	4	4



**City of Lowell
Purchasing
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Purchasing	Number of contracts processed	Workload	115	123	130	132	140	130	0	X							
Purchasing	Implementation of electronic purchase order system	Goal						Summer 2013	N/A	X	X						
Purchasing	Purchase orders processed	Workload	7,781	7,506	7,287	7,504	7,650	7,500	213	X							
Purchasing	Complete transition from Centrex to IP phone system	Goal						Completed	N/A	X	X						
Purchasing	Records added updated, deleted, in vendor database	Output	33,625	33,345	34,525	38,000	38,030	39,000	4,475	X	X						
Purchasing	Purchase order under \$5000	Workload	6,494	6,329	6,412	6,158	6,310	6,300	-112	X	X						
Purchasing	Purchase orders requiring 3 written quotes	Workload	836	773	805	727	860	880	75	X	X						
Purchasing	Purchase orders over \$25,000	Workload	451	406	429	401	432	450	432	X	X						
Purchasing	Invoices processed	Workload	97,361	43,873	41,068	35,610	36,000	36,000	-5,068	X	X						
Purchasing	RFP's and IFB's fully developed	Workload	47	79	60	72	70	75	15	X	X						



PURCHASING DEPARTMENT - 138	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W-Perm.	189,421	195,491	199,405	199,405
Longevity	305	-	305	305
Total	189,726	195,491	199,710	199,710
<u>Expenses</u>				
Repair & Maint. Equip	215	500	500	500
Advertising	7,143	7,500	7,500	15,000
Printing & Binding	150	150	150	150
Office Supplies	1,250	2,000	2,000	2,000
Dues & Subscriptions	337	1,500	1,500	1,000
Trans. Reimbursement & Seminars	-	500	500	500
Purchase of Services	150,353	200,000	200,000	175,000
Misc-Supplies-Other	107	-	-	-
Telephone-moves, adds, equip	1,725	-	-	-
Total	161,280	212,150	212,150	194,150
TOTAL BUDGET	351,006	407,641	411,860	393,860

FINANCE: ASSESSORS

Each year the Assessors must assign a full and fair cash value to each property located within the City of Lowell limits. Every three years, the Assessors conduct a Triennial Revaluation and the assessments are reviewed and approved by the Massachusetts Department of Public Revenue (DOR). The Triennial Revaluation is much more detailed than the annual interim assessment adjustments, where the DOR looks at the City's modeling system and values with more intense scrutiny. In addition, each property must be physically inspected by a department employee or contractor every nine years to ensure the accuracy of the property measurements, condition and details.

In addition to the cyclical inspection required by assessing practices, Assessors staff works with Developmental Services to identify properties for which building permits or certificates of occupancy have been issued. Assessors make special visits to these properties, along with all properties that change hands during the year to capture new growth valuation. New growth is important because it allows the City to assess property taxes in excess of Proposition 2.5 restrictions.

BUDGET STATEMENT

The FY14 budget for the Assessor's department increases this year by \$43,747 (8.2%). Net General Fund salaries increase by \$12,950 (3%), due to scheduled increases for Ordinance employees and negotiated increases for employees per collective bargaining agreements.

Other departmental expenses increased \$30,800 (31.3%) over FY13 totals. Increases in professional services (33.3% increase), appraisals (50% increase), and advertising (33.3% increase), account for the majority of this escalation.

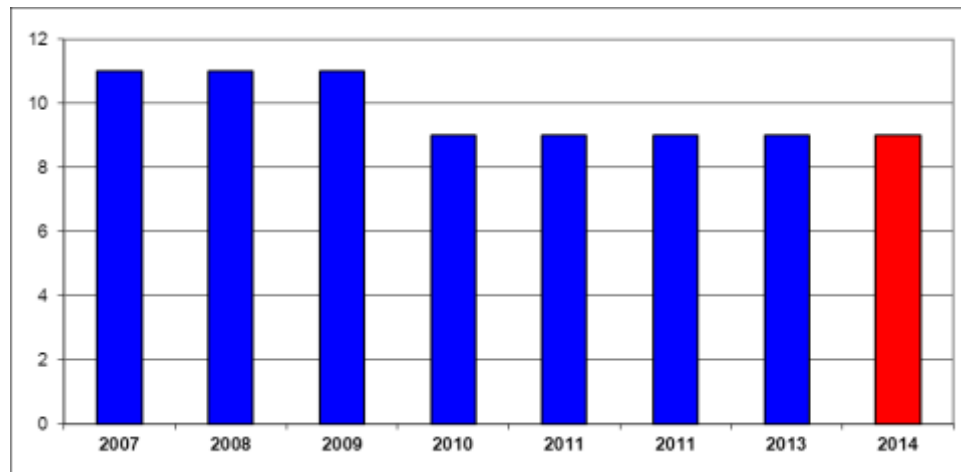
ACCOMPLISHMENTS

- **REAL ESTATE AND PERSONAL PROPERTY BILLING:** All four quarter bills were created, submitted to the printer and on-line billing company in a timely fashion.
- **REVISIONS:** Successfully reconstructed all revisions, plans and subdivisions including site inspections and valuations of each property within the time constraints to issue first quarter bills for the new fiscal year.
- **BUILDING PERMITS:** Exceeded our expectations again this year by the number of site inspections on the building permits issued by the Developmental Services Department. This was accomplished by reassigning the inspectors in the Assessor's Office and assigning dedicated sectors to individual inspectors as well as having the front line clerks scheduling appointments and confirming the appointments the day before the appointment was to take place.
- **PERSONAL PROPERTY INSPECTIONS:** Continued our success rate of discovery for the personal property accounts. The fact that we coordinate the interior site visits with

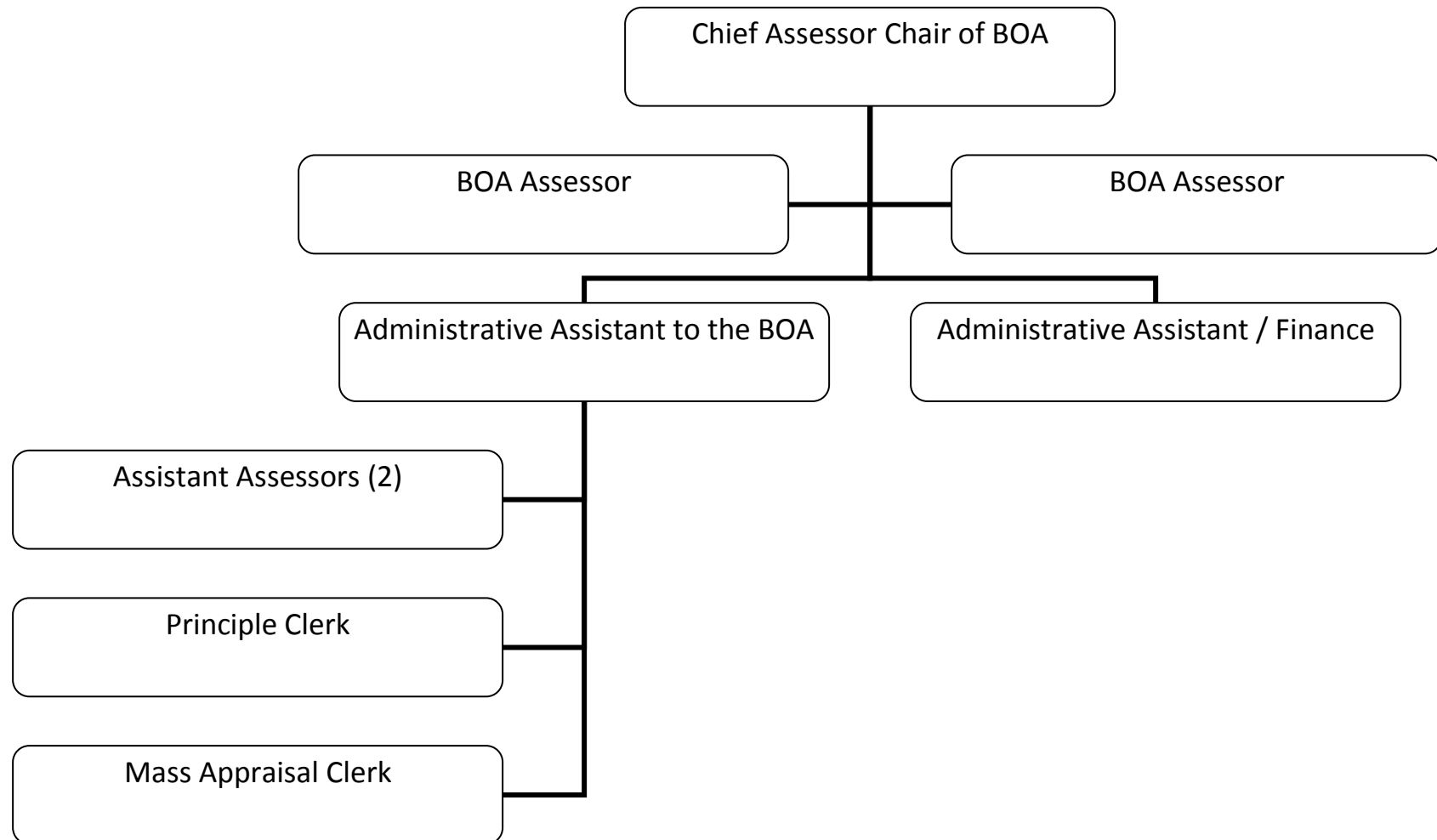
- sales verification visits has doubled the number of personal property inspections utilizing in-house staff.
- PROPERTY HISTORY STREET CARD PROJECT:** With the help of the MIS Department, the street card database was installed on the employee pc's and we have started entering the historic information starting with FY 14 (January 1st for the deeds and permits). This project will save time for the staff as well as the public due to the fact that the information is easily retrieved from the computer rather than having to manually pull the card(s) from the file, typing them, and refilling them.
 - PERSONAL PROPERTY:** We have undertaken the task of converting our personal property database from the RRC system to the updated Vision system. This migration is being done by in-house personnel, one account at a time. It is fully expected to be completed by the end of this fiscal year in time for the first quarter bill of FY14 and the revaluation program.
 - REVAL SAVINGS:** Due to the aggressive method designed by this office to facilitate multiple inspections, the Department of Revenue has allowed our Revaluation Consultant to conduct data quality studies on only twenty-five percent of the properties rather than one-hundred percent of the properties as normally required as a part of a revaluation. As a result of this reduction of studies and our in-house staff entering all of the income and expense information, resulted in a savings of approximately \$60,000 for the current triennial revaluation.

STAFFING

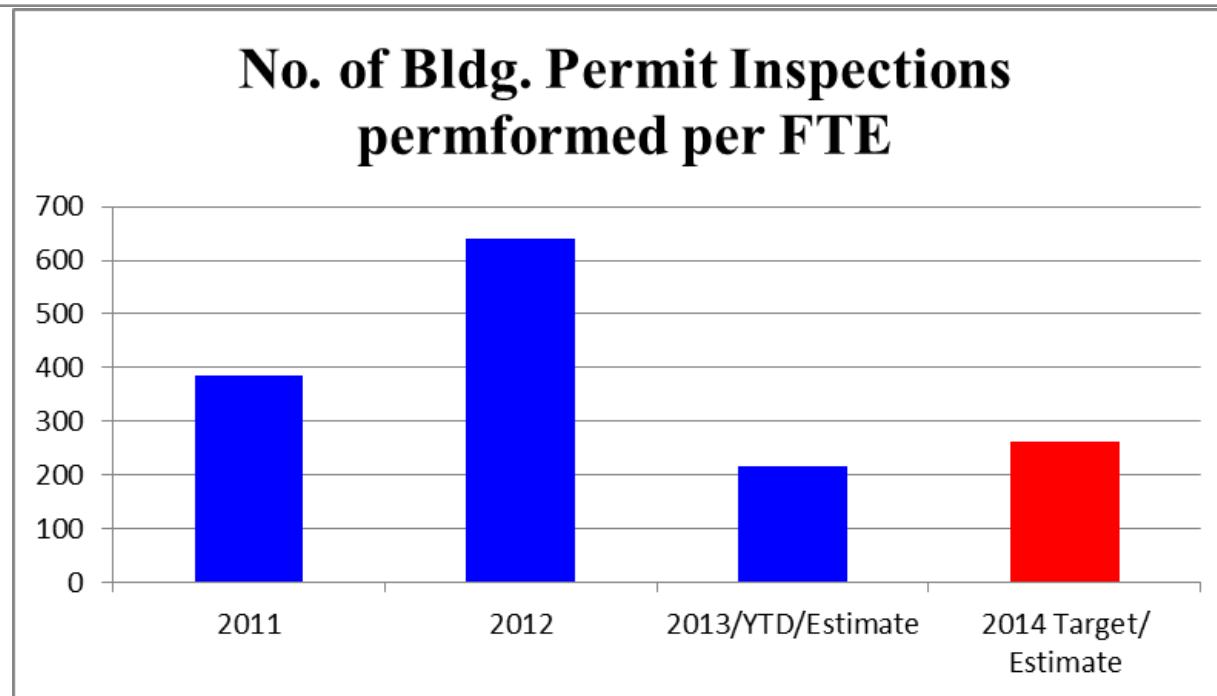
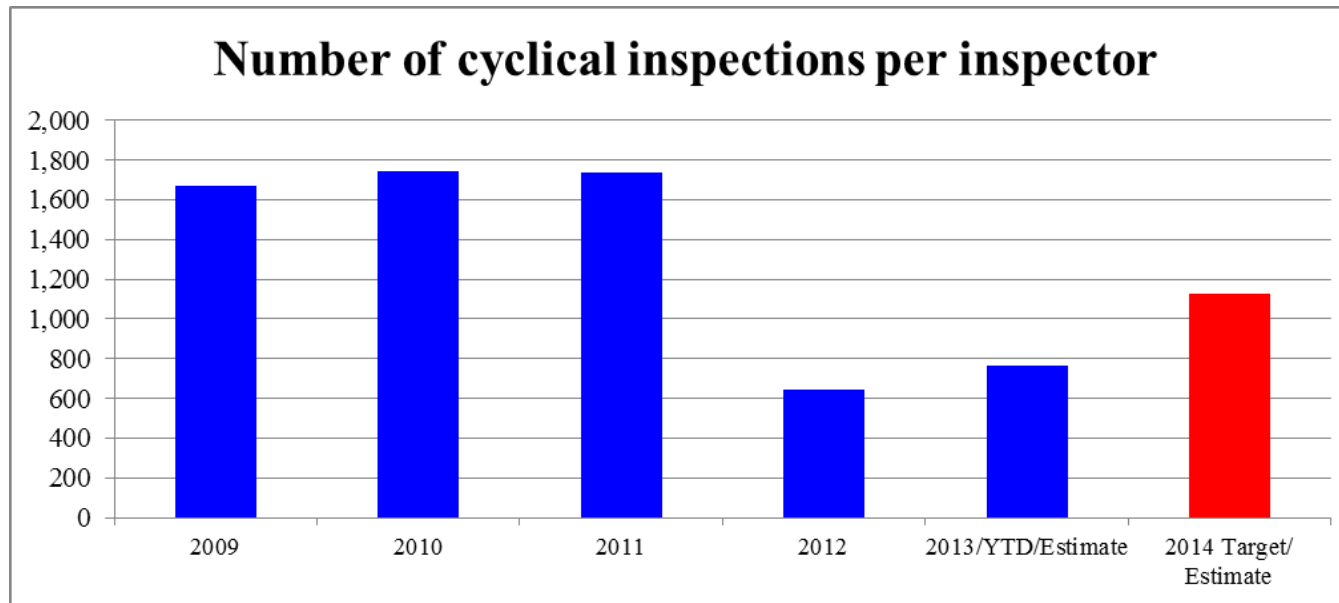
	2008	2009	2010	2011	2011	2013	2014
Assessors	11	11	9	9	9	9	9



**City of Lowell
Assessing Department
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Assessors	Deeds, Instruments, Tax Takings Processed	Workload			3326	2799	2503	2600	-199		x						
Assessors	No of sales verification inspections	Output			1142	870	430	1100	230		x						
Assessors	No of parcels revised	Output			153	869	728	950	81		x						
Assessors	Statutory Exemptions processed	Workload			997	2460	1303	850	-1610		x						
Assessors	MV Excise adjustments	Workload			1969	2460	1303	580	-1880		x						
Assessors	No of cert. abutters list for Bds & Comm	Output			148	155	147	170	15		x						
Assessors	No of Affidavits of Address processed	Output			1388	1301	1050	1200	-101	x	x						
Assessors	Change of address forms processed	Output			1789	1703	1143	1400	-303	x	x						
Assessors	Inc & Exp first requests	Workload			3502	3501	3092	3498	-3		x						
Assessors	Inc & Exp info recorded	Workload			2239	2355	1997	3400	1045		x						
Assessors	Cert. Mail for I&E's sent	Workload			1497	2546	0	1750	-796		x						
Assessors	I&E fines posted	Output			955	1224	1125	1100	-124		x						
Assessors	Bldg. Permit Inspections	Workload			834	2564	869	1050	-1514		x						
Assessors	Overvalue abatement appls processed	Workload			221	227	194	250	23	x	x						
Assessors	No of ATB filings and processed for hearing	Workload			93	86	0	90	4	x	x						
Assessors	PP abatement Applications Processed	Workload			18	7	5	15	8	x	x						
Assessors	No. of Pers. Prop. Inspections	Workload			643	1058	747	1000	-58		x						
Assessors	No. of Cyclical Inspections	Output			2003	2563	3054	4500	1937		x						
Assessors	No. of PP, FOL's processed	Workload			321	1389	564	1400	11		x						
Assessors	Generate RE & PP Tax bills (quarterly)	Workload			N/A	8	8	8	0		x						
Assessors	General MV Excise Commitments	Workload			2	4	8	7	3		x						
Assessors	No. of Property History Updates Processed	Workload			5902	21952	15194	18073	-3879	x	x						
Assessors	No. of Cyclical Inspections performed per FTE	Efficiency	1,669	1,741	1734	640.75	763.5	1125	484.25	x	x						
Assessors	No. of PP Assessments per FTE	Efficiency			428	611.75	327.75	600	-11.75	x	x						
Assessors	Implementation of Historic Tax Record Database	Goal			N/A	N/A	N/A	100%	N/A	x							
Assessors	No. of Bldg. Permit Inspections performed per FTE	Efficiency			384	641	217.25	262.5	-378.5	x	x						
Assessors	No. of Sale Verification Inspections	Workload			1646	217.5	107.5	275	57.5	x	x						



ASSESSORS - 141	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
S & W - Perm	413,596	433,788	442,994	446,735
Longevity	360	360	360	360
Total	413,956	434,148	443,354	447,095
Expenses				
Repair & Maint. Equipment	1,444	1,300	1,300	1,300
Appraisal's	-	20,000	30,000	30,000
Prof Service - Interim Reval/P.P. Relist/Tri Reval	14,000	60,000	80,000	80,000
Advertising	262	1,500	2,000	2,000
Printing & Binding	998	1,200	1,200	1,200
Data Proc- Equipment & Supply	1,129	1,200	1,200	1,200
Office Supplies	1,677	1,700	1,700	1,700
Tuition Reimbursement	578	1,000	1,000	1,000
Dues & Subscriptions	2,155	2,200	2,200	2,200
Trans Reimburse & Seminars	3,711	3,000	4,000	4,000
Miscellaneous Charges	494	2,000	2,000	1,500
Office Furniture & Equipment	722	800	600	600
Data Processing - Spec Projects	706	1,000	1,000	1,000
Leasing of copier	1,506	1,522	1,522	1,522
Total	29,382	98,422	129,722	129,222
TOTAL BUDGET	443,338	532,570	573,076	576,317

FINANCE: TREASURER

All funds enter or exit the City through the Treasurer's Office. It is here that taxes, water bills, and other miscellaneous collections are received and recorded in the City's financial system. The office similarly handles electronic funds transfers from the federal and state governments, as well as from private entities. Because so much money passes through this department, all employees here must be bonded.

The Treasurer's Office provides safekeeping and investment for City funds. Any money that the City spends is disbursed through the Treasurer's Department. Staff reconciles bank accounts and the details of all receivables to the general ledger. The Treasurer works closely with the CFO in the issuing of both short-term and long-term debt.

ACCOMPLISHMENTS

- In conjunction with the law department, projected to increase tax title collections by 20% this fiscal year
- Continue to issue and collect almost 300,000 Excise, Real Estate, Personal Property, and Water/Sewer bills
- Completed the implementation of a new online payment system on the www.lowellma.gov website, which allows residents to pay the following bills online, saving them time and money for postage:
 - Water/Sewer/Refuse Utility;
 - Real Estate Tax; Motor Vehicle Excise;
 - Personal Property Tax; and
 - Parking tickets.

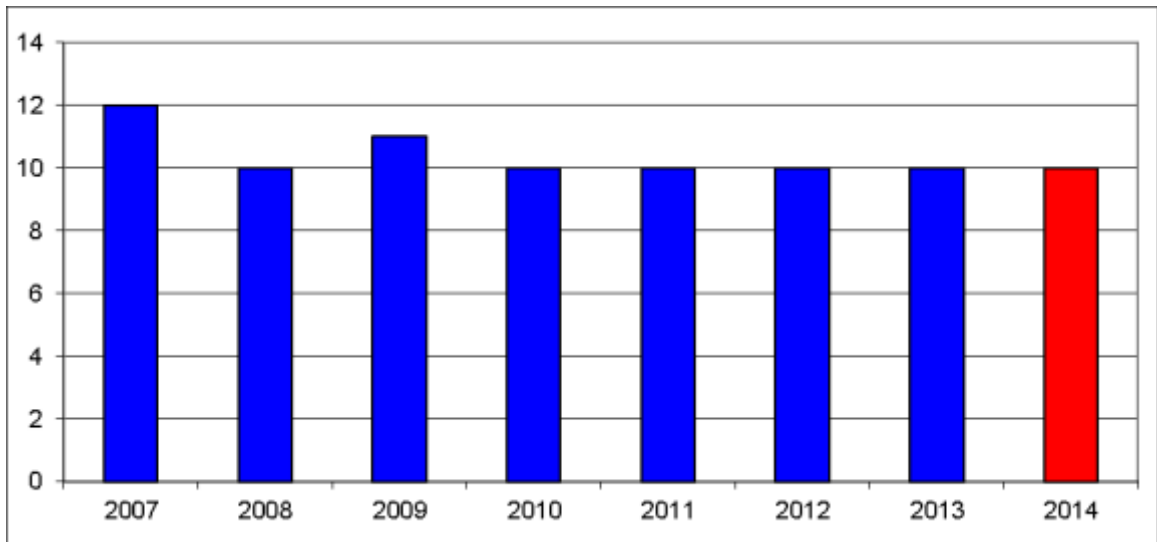
BUDGET STATEMENT

The Treasurer's office budget for FY14 is \$32,330 \$ (-3.62%) less than the total budget last year. Turnover in staffing has resulted in a reduction of \$2,330 in salaries and wages.

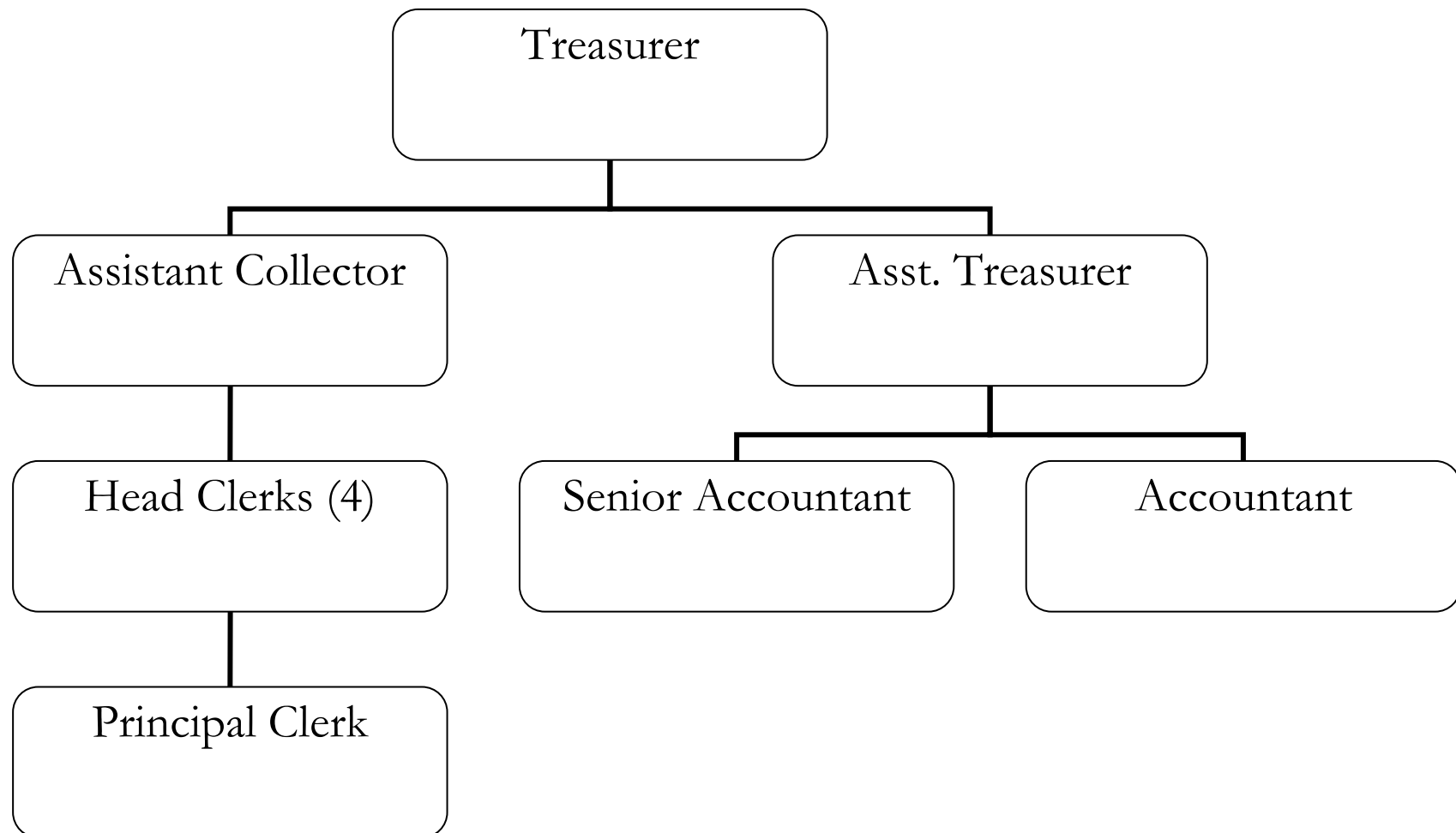
Other expenses decreased \$30,000 (-7.67%), due to budgeted decreases in bond counsel – banking services (\$25,000) and also in the printing & binding and equipment leasing accounts in FY2014.

STAFFING

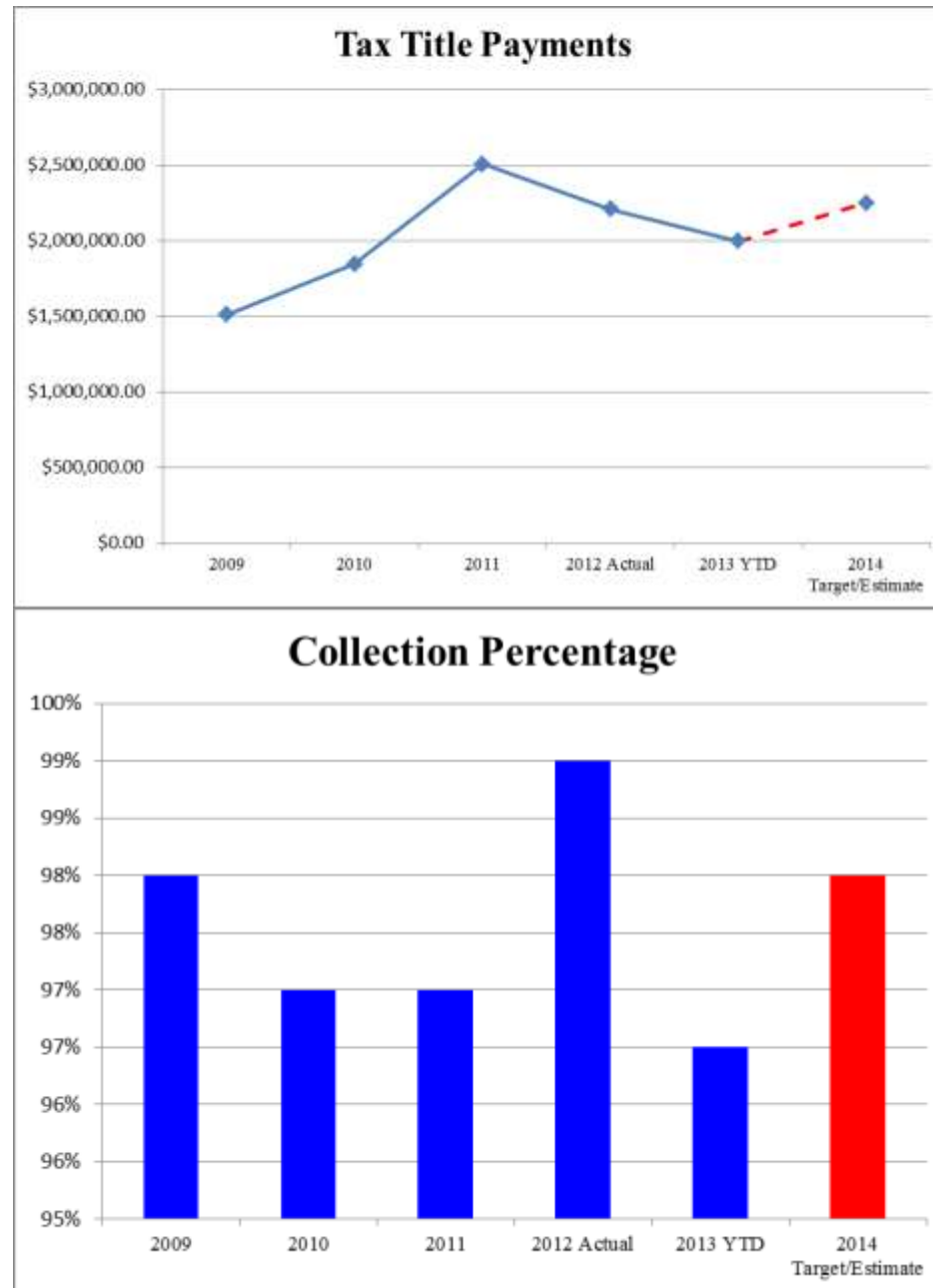
	2007	2008	2009	2010	2011	2012	2013	2014
Treasurer	12	10	11	10	10	10	10	10



**City of Lowell
Office of the Treasurer
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Treasury	Collection percentage	Efficiency	98%	97%	97%	99%	96.50%	98%	-1%	X	X						
Treasury	Implementation of new on-line payment system	Goal					Completed 7/1/2012	N/A	NA	X	X						
Treasury	Write RFP and select agency with municipal collection experience to collect outstanding personal property taxes	Goal						6/30/2014	NA		X						
Treasury	Tax title payments	Outcome	\$1,508,165	\$1,846,121	\$2,505,514	\$2,207,746	\$1,996,890	\$2,250,000	\$42,254	X	X						
Treasury	Motor Vehicle demands	Output				79,140	80,000	87,247	8,107		X						
Treasury	Real estate taxes collected	Workload	\$91,616,387	\$95,544,676	\$95,224,583	\$100,347,165	\$100,444,246	\$108,539,198	\$8,192,033	X	X						
Treasury	Personal property taxes collected	Workload	3,830,880	4,774,896	5,591,488	5,689,467	6,348,977	6,464,308	774,841	X	X						
Treasury	Motor vehicle excise bills issued	Workload			78,806	79,140	80,000	80,000	860	X	X						
Treasury	Real estate tax bills issued	Workload			108,496	108,718	109,244	109,500	782	X	X						
Treasury	Personal property tax bills issued	Workload			6,536	6,424	6,615	6,700	276	X	X						
Treasury	Water/Sewer bills issued	Workload			87,080	88,128	90,000	90,000	1,872	X	X						



TREASURER - 145	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
S & W-Perm.	480,563	503,293	501,992	500,963
S & W-Temp.	-	-	-	-
Total	480,563	503,293	501,992	500,963
Expenses				
Repair & Maint. Equipment	1,408	4,000	4,000	3,000
Professional Services	109,076	65,500	65,500	65,500
Bond Counsel - Banking Services	49,560	60,000	35,000	35,000
Printing & Binding	107	2,500	5,000	1,000
Postage	176,395	235,000	238,000	235,000
Equipment Leasing	5,526	10,000	10,000	7,500
Office Supplies	5,470	6,000	6,000	6,000
Dues & Subscriptions	480	500	500	500
Transportation Reimbursement	1,855	3,500	3,500	3,500
Ins. Premiums - Bonds	2,508	4,000	4,000	4,000
Total	352,382	391,000	371,500	361,000
TOTAL BUDGET	832,946	894,293	873,492	861,963

FINANCE: HUMAN RELATIONS

The Human Relations department is charged with developing and administering fair and equitable Human Resources policies for the City and its employees. The department is responsible for assisting all city departments with the recruitment and selection of new employees, while ensuring compliance with all applicable federal, state, and local laws that govern this process. It develops and distributes policies regarding a number of different employment issues, including the City's Sexual Harassment Policy. The department also maintains compensation systems for all positions within the city; provides training to employees on important employment issues; assists in the negotiation and administration of labor contracts; administers group health and life insurance and unemployment compensation; administers pre-employment physicals and CORI checks; and any other functions assigned by the City Manager.

ACCOMPLISHMENTS

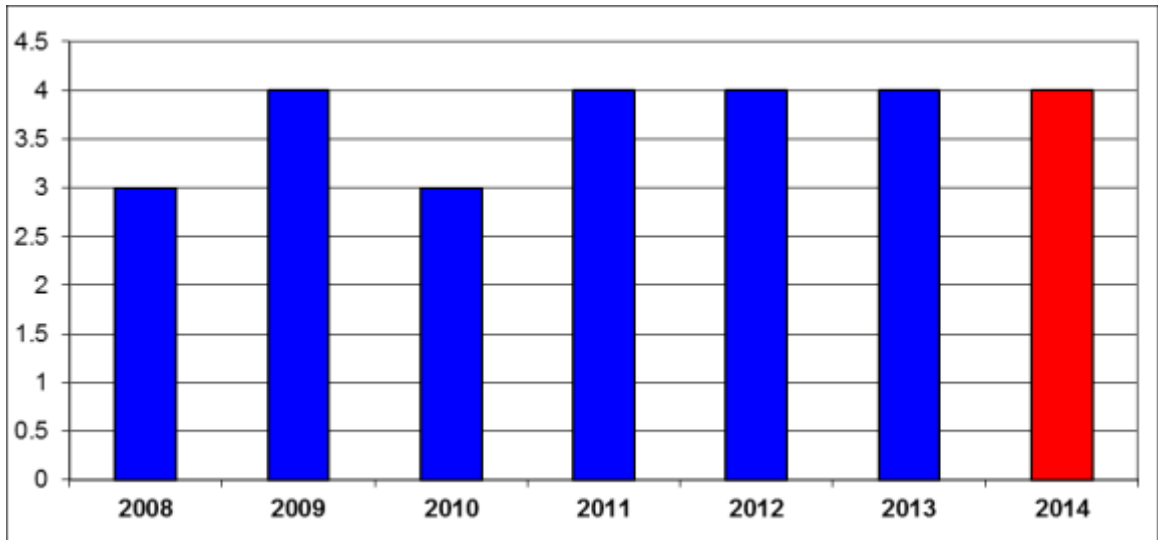
- Coordinated the transition of all Active & Retired Employees to the Group Insurance Commission (GIC).
- Assisted all Active & Retired employees with questions, problems, concerns, and any other issues related to their new health insurance plans.
- Held informational sessions regarding the Health Reimbursement Arrangement (HRA) to educate employees on how to use this program to mitigate out-of-pocket expenses.
- Coordinated the transition of all Active & Retired employees to a new Life Insurance Provider.
- Held a special open enrollment for Life Insurance and introduced a new voluntary life insurance plan to all active employees.
- Coordinated the City's annual employee charitable giving campaign with the United Way.
- Completed negotiations and settled contracts with all bargaining units through June 30, 2012.
- Completed negotiations and settled contracts with two of the City's bargaining units through June 30, 2015 and continued negotiations with seven (7) other bargaining units through the same period.

BUDGET STATEMENT

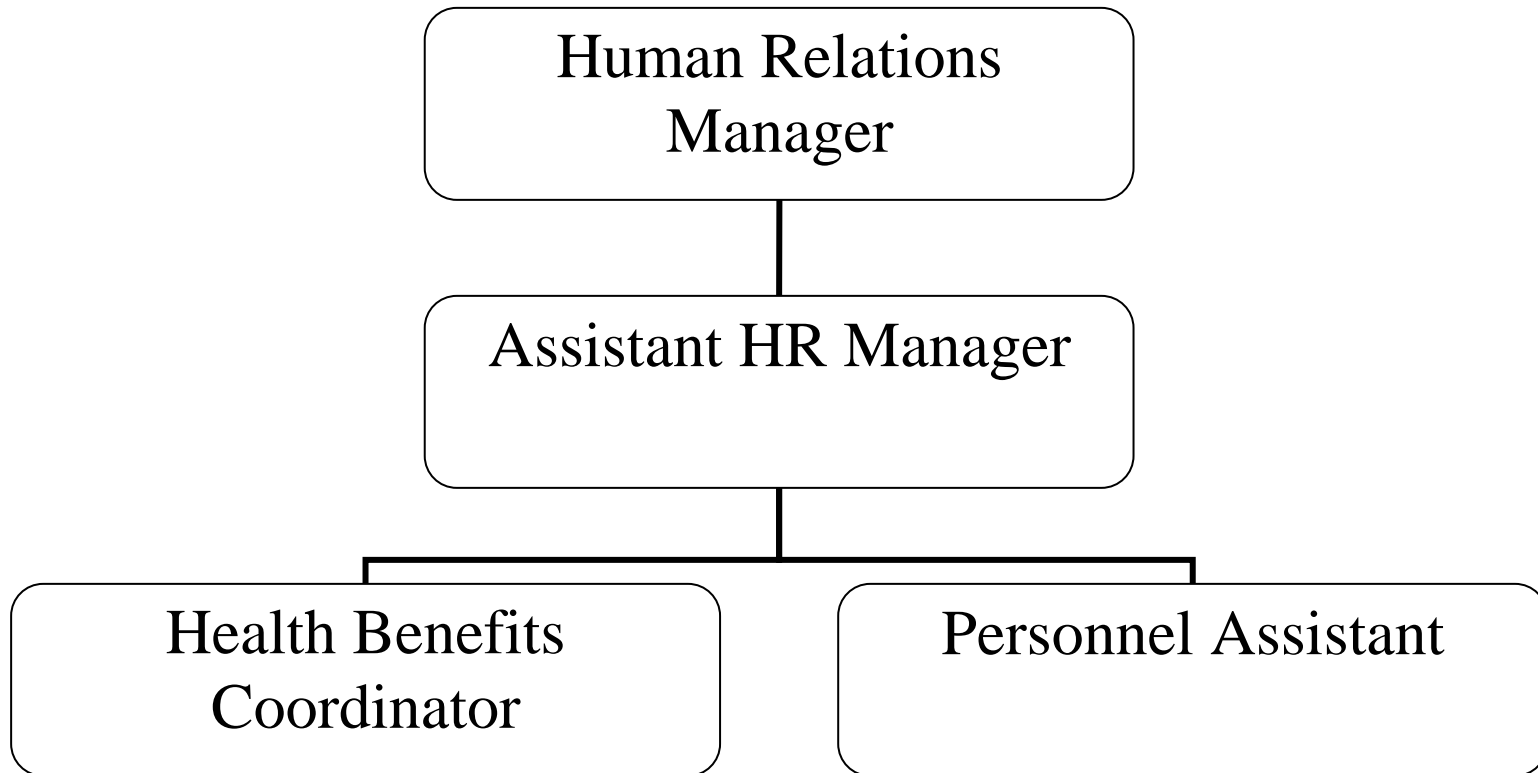
The FY14 budget reflects an overall decrease of \$439 over FY13. Net General Fund salaries increased \$61 due to COLA and step increases, but the various expense accounts included in the HR budget have decreased by 1.6%, resulting in a net decrease in the department's budget.

STAFFING

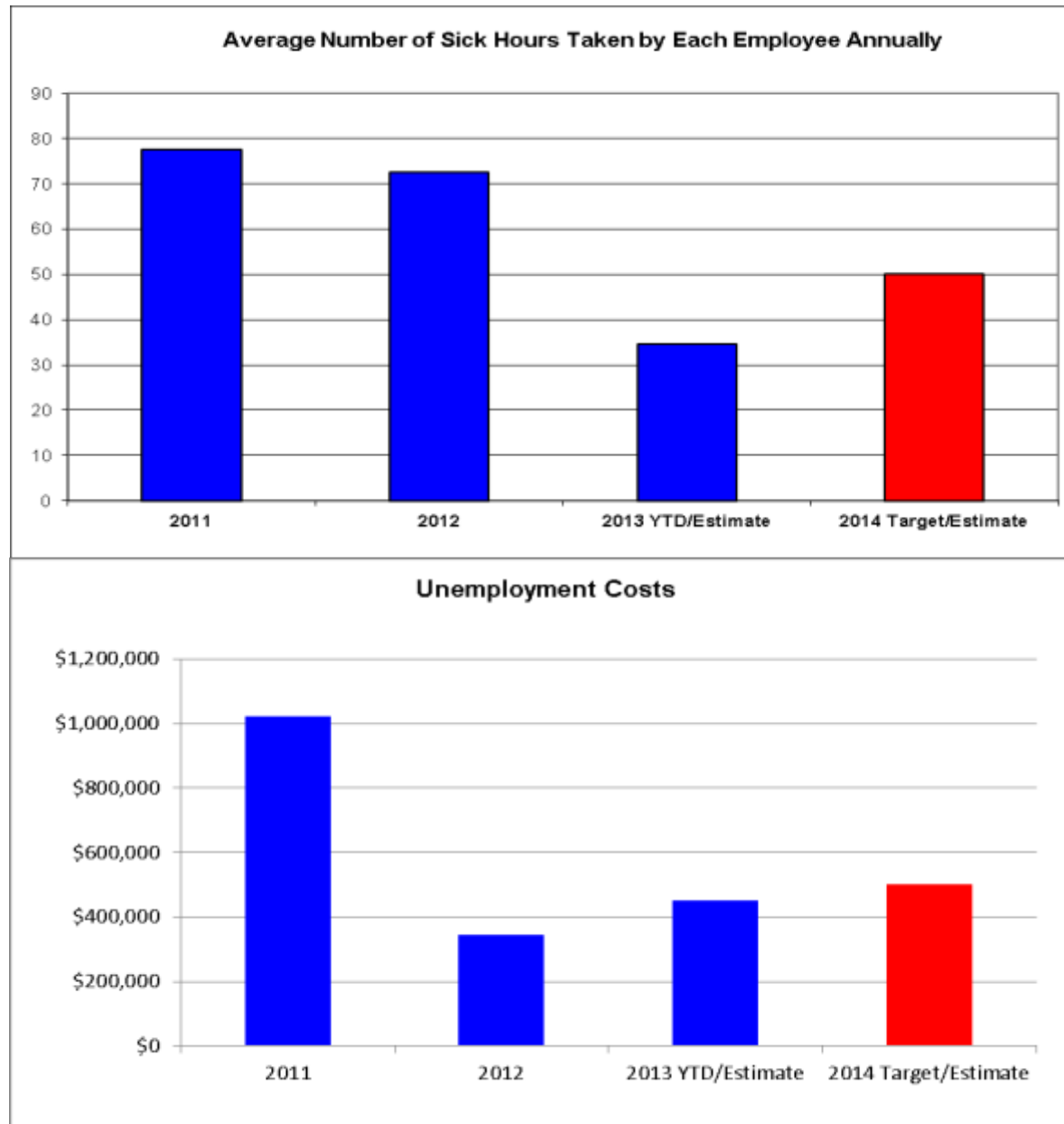
	2008	2009	2010	2011	2012	2013	2014
HR	3	4	3	4	4	4	4



**City of Lowell
Human Relations Department
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Human Relations	Number of unemployment claims paid by the City	Workload		1102	815	301	305	400	99	X							
Human Relations	Unemployment costs	Workload		\$1,139,104	\$1,022,552	\$344,495	\$451,412	\$500,000	\$155,505	X	X						
Human Relations	Number of job requisitions	Workload		72	74	73	87	80	7	X							
Human Relations	Number of job applications processed	Workload		N/A	937	946	907	1000	54	X							
Human Relations	Revise and distribute new personnel action form	Goal						7/1/2014	NA	X							
Human Relations	Provide professional development class for employees	Goal						9/1/2014	NA	X							
Human Relations	Average number of sick hours taken by each employee annually	Outcome		84.9	77.55	72.59	34.5	50	-22.59	X	X						
Human Relations	Numer of licenses and professional certifications tracked	Output		N/A	124	107	54	100	-7	X		X					
Human Relations	Average applicants per job posting	Outcome		11	11	13.14	23.26	25	11.86	X							



HUMAN RELATIONS - 152	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
S & W - Perm.	220,034	229,574	239,488	239,488
S & W - Temp.	9,680	20,000	10,000	10,000
Longevity	147	-	147	147
Outside Funding	(60,000)	-	-	-
Total	169,861	249,574	249,635	249,635
Expenses				
Drug Program	1,670	1,800	1,800	1,800
Economic/Prof. Development	-	9,000	5,000	5,000
Professional Services	6,709	8,000	8,000	8,000
Pre-employment physicals	4,547	8,000	8,000	8,000
Advertising	140	500	5,000	5,000
Printing & Binding	674	700	700	700
Office Supplies	666	3,000	2,000	2,000
Transportation, Reimbursement & Seminars	19	250	250	250
Dues & Subscriptions	275	450	450	450
Misc.	70	350	350	350
Total	14,770	32,050	31,550	31,550
TOTAL BUDGET	184,631	281,624	281,185	281,185

FINANCE: MANAGEMENT INFORMATION SYSTEMS

The Management Information Systems (MIS) Department is the City of Lowell's central technology provider whose mission is to provide systems, technologies, and services that develop and support City personnel with information relative to their operations and respective missions, support day-to-day operations and strategic planning, promote effective data and technology resource management, and enhance customer services.

MIS strives to ensure that the technology employed by the City is effectively utilized, operational, and current. As technology continues to evolve, MIS continues to be called upon to increase support and integration of additional services.

MIS delivers quality technical solutions and support services to City departments by focusing on several key operational activities/areas:

- *Help Desk* – Responsible for supporting City personnel's use of MIS systems, services, and technology (e.g., computers, printers, phones, software, etc.) on a daily basis.
- *Systems Administration* – Responsible for the support and administration of the numerous MIS systems, servers, services, and technologies which City personnel interact with on a daily basis (e.g., server/system build out, system authentication, security, disaster recovery activities, VoIP servers, etc.).
- *Network Administration* – Responsible for the support and administration of the City's enterprise infrastructure (e.g., cabling, switches/routers, wired and wireless connectivity, network management system, etc.) allowing City personnel access to MIS systems, services and technology. Note that this area of responsibility includes interconnectivity among and between all Lowell Public School, Public Safety, and other municipal sites on our wide area network.
- *Application Systems* – Responsible for the support, administration, and development of the City's key systems and applications.
- *Geographic Information Systems (GIS)* – Responsible for coordinating the capture, storage, retrieval, analysis, and display of geographically defined data (often referred to as spatial or geo-referenced) for City departments and the public.
- *Technology Administration* – Responsible for providing continuous coordination and project management of MIS activities, and strategic technology planning/support to all technology-related aspects of the City's government.

With services ranging from day-to-day internal operational support, to maintaining the City's various websites, network and server infrastructure and security, and numerous applications, MIS is increasingly called upon to be involved with much more than "just computers" as modern

telephony systems, cable television, video technology, security/access, and other new and emerging technologies have been integrated and linked into the City's various MIS systems.

ACCOMPLISHMENTS

Help Desk

- Successfully completed 8,696 help desk work order requests.
- Successfully conducted 693 employee training sessions, including 267 on the use of the City's Munis financial system.
- Successfully upgraded/Replaced 25+ PCs, 30+ monitors.
- Successfully consolidated and replaced 60+ printers throughout the City, to include duplexing and reduced power consumption.
- Successfully introduced desktop scanning and multifunction printer scanning.

Systems Administration

- Successfully managed a 100% increase in network and email traffic.
- Successfully upgraded key software applications/systems including Health Office, GIS, HMIS, Vision, backup and antivirus systems.
- Successfully overhauled the City's primary Data Center, including the installation of a new Data Center uninterruptible power supply (UPS), which required the relocation of the City's entire computing infrastructure (twice).
- Successfully began virtualizing various servers; virtualized all legacy systems.

Network Administration

- Successfully absorbed the newly expanded role of supporting, servicing, and maintaining the new VoIP system recently installed within the City.
- Successfully managed and coordinated the consolidation of the LPS domains for student accounts, and facilitated the deployment of Apple hardware at LPS.
- Successfully integrated two additional Institutional Network sites onto the City's Wide Area Network (Senior Center and Cemetery).
- Successfully increased 20% of the WAN site speeds by 100%+.
- Successfully increased wireless services throughout the City by adding additional access points at various municipal locations to support the dual use of secured City access and free Wi-Fi.
- Successfully managed and maintained the City's 120+ network sites.

Application Systems

- Successfully conducted a major upgrade to the City's ERP system.
- Successfully implemented the ability to process the new residential inspection ordinance.
- Successfully implemented the ability to process the new residential parking placard ordinance.
- Successfully implemented various databases for tracking Assessor property data, City infrastructure data, and City park/recreation data.
- Successfully integrated the City's ERP system with Invoice Cloud for online bill presentation and bill payment.
- Successfully implemented a Learning Management System (LMS), delivering state mandated Conflict of Interest training to 2000+ City and School employees.

- Worked with numerous City departments on the expanded use of MUNIS (including HR, DPW, Parking, DPD, and Development Services).
- Began implementing a new City-wide work order management system.
- Began implementing a new animal license system, designed to facilitate information access between key departments (e.g., City Clerk and Animal Control).
- Began implementing a new City-wide agenda management tool.
- Implementing an overhaul of the City's primary website, for FY14.
- Implementing an overhaul of the City's GIS website, allowing it to incorporate external data, for FY14.
- Implementing a new website for agenda management and government access, for FY14.
- Implementing a new website for employee self-service access to City and School employee's employment data in the ERP system, for FY14.

Geographic Information Systems (GIS)

- Successfully provided GIS data analysis assistance (along with the creation of numerous layers/maps) for projects including the Lowell Master Plan, Tax/Title Analysis, Grant Funding (for Emergency Management, Health, and Crime Analysis), alcohol licensing, snow/ice removal, downtown vault location, street indexes, zoning analysis, Parks & Recreation capital plans, Historic Board, Conservation Board, Zoning Board, urban renewal, special events, Cultural areas (COOL), License Commission, Lowell National Historic Parks, parking placards, parking kiosks, election redistricting, HUD, and various City presentations.
- Expanded the LRWWU field data dictionary, incorporating GIS integration, in order to identify and characterize all drainage outfalls into local waterways as mandated by the EPA.
- Continued LRWWU GIS integration with video inspection application and mobile field computing. As a result of this effort, LRWWU has identified numerous defects that have led to several miles of sewer rehabilitation and more than \$5M in sewer improvements.
- Continued the LRWWU GIS data library expansion to assist LRWWU with EPA compliance of mandated CMOM (Capacity, Maintenance, Operations & Management) requirements.

Administration / Other / General

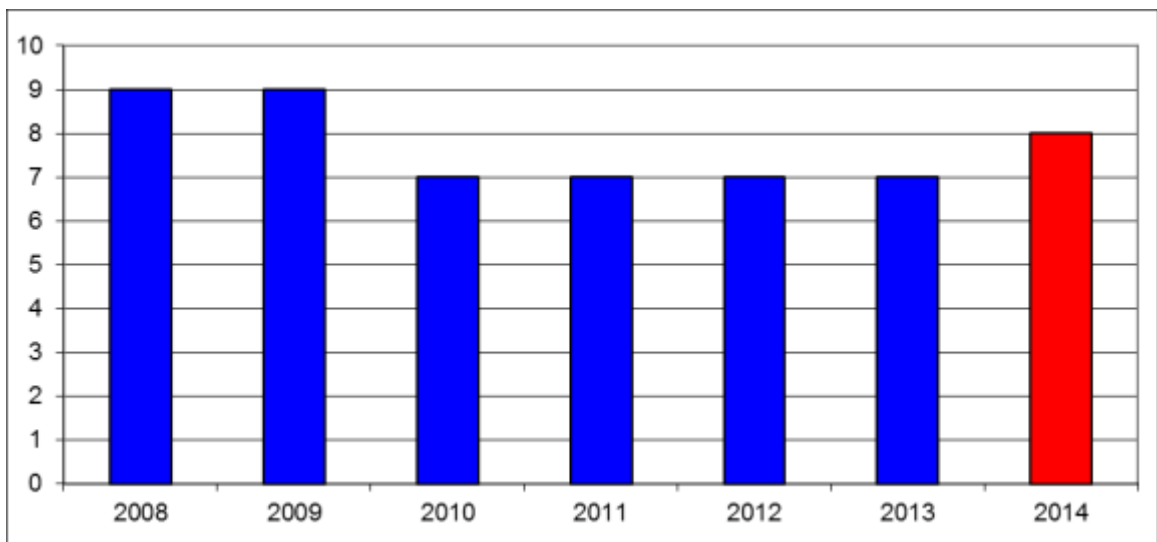
- Successfully implemented, staffed, and ran a call center for Elections during the Presidential Elections, handling 8,000+ telephone calls during a 24 hour period.
- Successfully introduced City ID Badges throughout various City departments.
- Successfully integrated and expanded physical access controls within City Hall areas.
- Successfully assisted with the reconfiguration of numerous office moves/changes.
- Identified and set into motion a plan to modernize the City's aging desktop PCs (most of which are 7+ years old) during the next three years.
- Identified and set into motion a plan to modernize the City's aging desktop PC software during the next two years.

BUDGET STATEMENT

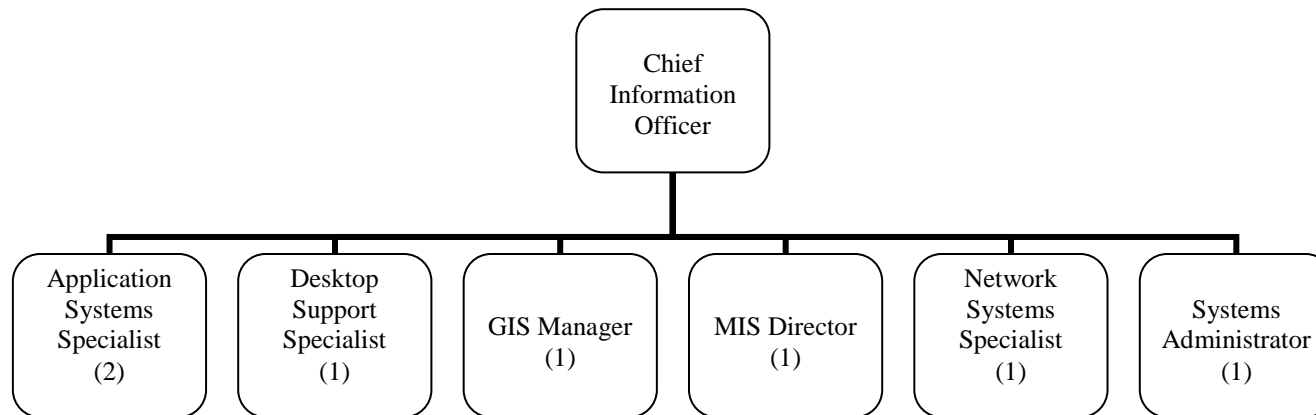
The FY14 MIS Budget submission represents an overall increase of \$76,085 (+5.6%) over the FY13 approved budget. Salaries for ordinance and bargaining unit employees have increased by \$17,355 (+3.55%) as a result of contractual obligations and the proposed addition of an Application Systems Specialist (which is cross funded). Other increases reflect the long-term replacement plan of our aging desktop computer systems and software licensing increases.

STAFFING

	2008	2009	2010	2011	2012	2013	2014
MIS	9	9	7	7	7	7	8

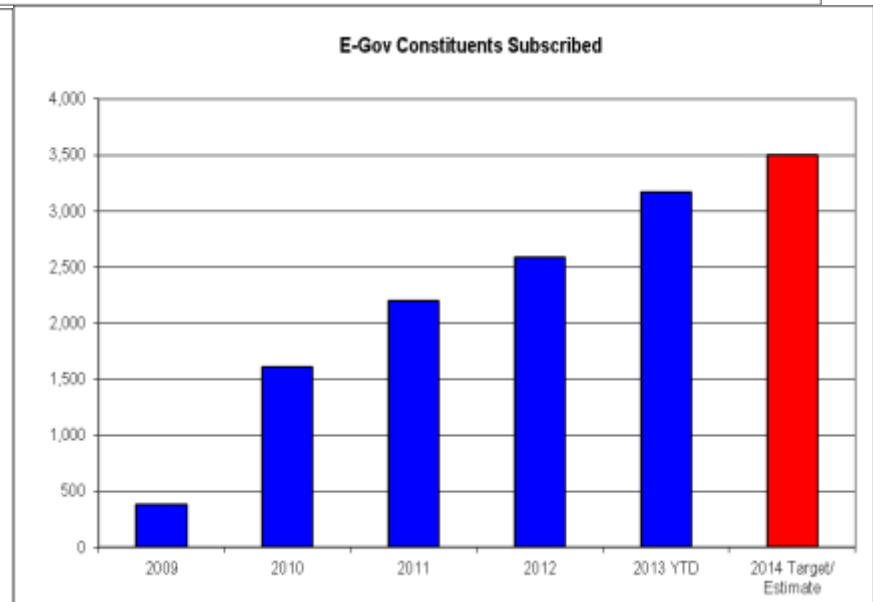
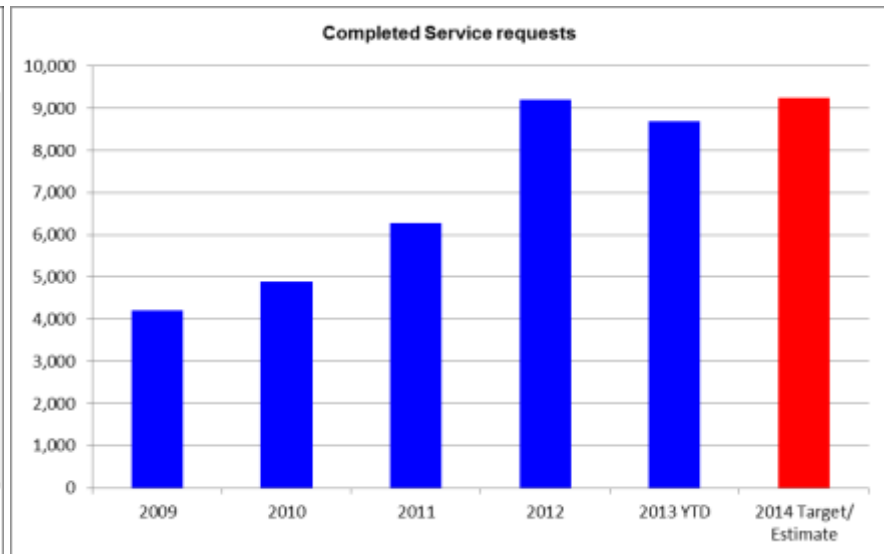
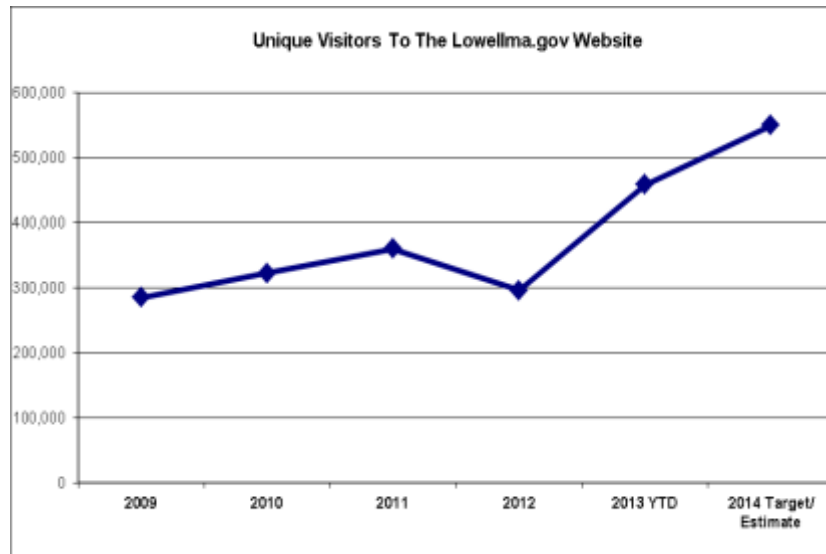


City of Lowell Management Information Systems Organizational Chart



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
MIS	Implement the Employee Self Service module available for ERP system	Goal					6/30/2013		NA	X	X						
MIS	Implement MUNIS work order module for DPW	Goal					6/30/2013		NA	X	X				X		X
MIS	Replace generator for data center and network closets	Goal					6/30/2013		NA	X		X					
MIS	Desktop hardware/software on current/standard versions	Outcome	10%	5%	6%	10%	15%	25%	15%	X							
MIS	Average system uptime outside of scheduled maintenance	Outcome	99.712	99.813	99.862	99.633	98.683	99.000	-63%	X							
MIS	E-Gov Constituents Subscribed	Outcome	382	1,610	2,204	2,586	3,171	3,500	35%	X							
MIS	Website Hits	Outcome	1,090,746	1,455,709	1,103,385	615,815	2,400,747	2,750,000	347%	X							
MIS	Website unique visitors	Outcome	284,948	322,416	359,939	295,683	458,648	550,000	86%	X							
MIS	Technology-related training events	Output	179	415	408	750	693	750	0%	X							
MIS	GIS Sites	Output	20	20	24	27	28	25	-2	X							
MIS	Georeferenced layers of data	Output	8,521	9,531	10,453	10,781	11,340	11,500	719	X							
MIS	Number of hours of technology training provided	Output			830	1,060	1407	1500	42%	X							

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
MIS	Completed Service requests	Workload	4219	4901	6283	9198	8696	9250	1%	X							
MIS	Desktop systems managed	Workload	712	848	862	893	881	900	1%	X							
MIS	VOIP Phones Managed	Workload	163	288	286	693	718	725	5%	X							
MIS	General system servers and services	Workload	135	153	185	210	219	200	-5%	X							
MIS	Dept specific Apps, Reports, and Services	Workload	185	208	212	234	249	200	-15%	X							
MIS	Digitally managed documents	Workload	407,149	523,018	631,748	693,265	750,000	800,000	15%	X							



MANAGEMENT INFORMATION SYSTEMS - 155	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W-Perm.	477,208	496,277	528,632	522,632
Overtime	8,096	14,000	15,000	15,000
Outside Funding	(15,000)	(21,000)	(31,000)	(31,000)
Total	470,304	489,277	512,632	506,632
<u>Expenses</u>				
Repair & Maint of Equipment	67,611	70,000	76,420	76,420
Data Processing - Spec Projects	15,113	15,000	25,700	20,000
Leasing Equip. & Software	50,517	48,000	71,113	71,113
Professional Services	39,465	39,000	60,900	40,000
Employee Training	17,948	17,000	17,000	17,000
Data Proc - Equip & Supply	36,867	44,000	36,285	36,285
Office Supplies	3,432	3,800	3,800	3,800
Software Licensing & Support	542,558	543,586	576,200	576,200
Computer Equip/Software	69,889	88,000	86,298	86,298
Total	843,400	868,386	953,716	927,116
TOTAL BUDGET	1,313,704	1,357,663	1,466,348	1,433,748

LEGAL

Law Elections

LAW DEPARTMENT

The Law Department provides a high level of professional legal services to its clients: the City Manager; City Council; School Committee; all Boards and Commissions; and all various City departments and their department heads, including the School Department.

The Law Department is responsible for providing legal representation and advice to the City in numerous areas of the law, including but not limited to, zoning; employment; civil rights; contracts; tax title takings; workers' compensation; §111F; union negotiations; real estate; administrative proceedings; drafting local legislation; drafting opinions; school law; and defense of various tort claims.

In addition, the Law Department also oversees the Election Office, the License Commission Office, the Tax Title division, the Municipal Hearing Officer Program, the Workers' Compensation office, and in-house nurse case manager and City physician services.

The Workers' Compensation office oversees all injured on-duty claims for the city, school and public safety officers. This office is staffed primarily by a full-time workers' compensation agent; a part-time nurse case manager; a part-time city physician; a part-time medical billing claims processor; along with assistance of Law Department attorneys and other Law Department support staff. In recent years, this office has seen great success in overseeing the significant reduction in the average duration of employees receiving injured benefits as well as an overall reduction in the expenditure of such benefits. This office is committed to ensuring that all employees receive prompt, high quality medical treatment.

The License Commission Office services the needs of the License Commission, as well as residents and license holders. The office is staffed primarily by a full-time administrator, along with the assistance of Law Department attorneys and other Law Department support staff. Last year, the office increased public access to all License Commission agendas, minutes and relevant forms by making such material available on its own City web page. Such efforts will continue this year by making the Commission's calendar and rules and regulations available online.

The Tax Title Division oversees efforts to collect all delinquent tax bills due the City. The Tax Title Division works closely with other municipal offices, most particularly the Treasurer's office and municipal permit-granting departments such as Development Services. The Tax Title Division also oversees tax title payment plans.

The Election Office is responsible for all aspects of the voting process. Throughout the year, the Election Office registers voters and provides voter lists and other public information. The office also maintains a list of trained temporary poll workers and wardens to staff each precinct.

The Municipal Hearing Officer program commenced June 2011. Currently, this program includes appeals for Zoning and Sanitary violations, as well as Animal Control violations, and Parking violations. In the near future, the program will expand to include 21D violations and both Fire and Building Code violations.

ACCOMPLISHMENTS

In-House Counsel and Litigation

- In a case of first impression against the City, the City prevailed in a condominium association's collection action against the City for unpaid unit owner fees. The Court held that the City was not liable for the fee arrearage arising from the unit owner's unpaid condominium fees regardless that the condominium trust incurred expenses for the upkeep of common areas during the period in which the City had duly-recorded Instrument of Taking against the condominium unit for unpaid real estate taxes. Had the Court ruled otherwise, the City and other municipalities would have faced exposure in all instances in which the City recorded an Instrument of Taking for unpaid real estate taxes on condominium units.
- In a case of catastrophic personal injury to an elementary school student where the City faced substantial exposure, the City was granted Summary Judgment. The court ruled in substance that the City was immune from liability based upon the Massachusetts Tort Claims Act.
- Multiple instances of successful municipal enforcement action including: first time code enforcement levied fines for illegal dumping; enforcement of a sprinkler appeal; and the closing of unlicensed pool hall, among many others.
- Established a "read only" contract database for all department heads to monitor the status of their contract requests. Statistical results indicate that, of 478 contracts, 44% are reviewed within 2 business days or less and, on average, all contracts are reviewed within 5.76 business days.
- Drafted or updated several municipal ordinances, including the new dog ordinance; alcohol regulations for galleries in the downtown artist overlay district; the reserved dwelling parking space ordinance; the vacant and foreclosing property ordinance; and the rental property ordinance.

License Commission

- Made substantive progress in adopting new rules and regulations for all alcoholic beverage license holders.
- Increased communication with all neighborhood groups by providing all meeting notices, agendas and minutes from past meetings.
- All license commission forms are now available online.

Municipal Hearing Officer

- Commenced a formal hearing program in collaboration with the Lowell Fire Department to issue violations, bypassing a lengthy and time-consuming court process.
- Improved the efficiency of parking citation hearing scheduling and notification by automating all hearing notices
- Restructured Animal Control hearing process to comply with new legislation

Workers Compensation and §111F

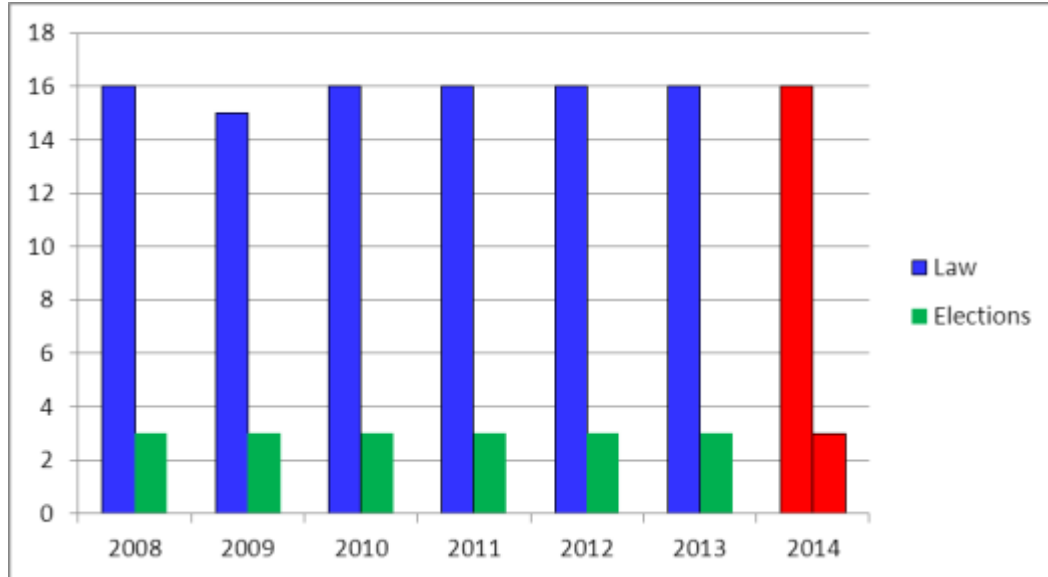
- All forms related to work injuries are now available on the City's Law Department web page.
- Worked with the City's negotiating team to add "light duty" language to public safety employees' collective bargaining contracts.
- Members of the Lowell Police Department and the Worker's Compensation Office have continued to work to reduce the duration and number of employees receiving §111F benefits and currently have zero officers receiving §111F benefits for the first time in over 25 years.

BUDGET STATEMENT

The total FY14 budget submission for the legal departments (law and elections) is \$123,905 (9.1%) more than in FY13. The law department accounts for 82% of this spending, while the election department is 18% of the total. The law department budget increased by \$104,315 (9.4%), mainly due to increases in personnel costs associated with Ordinance employees' salaries. The election department's budget increased \$19,590 (7.9%) in FY14, mainly due to increases in office related expenses due to the recent special Senate election.

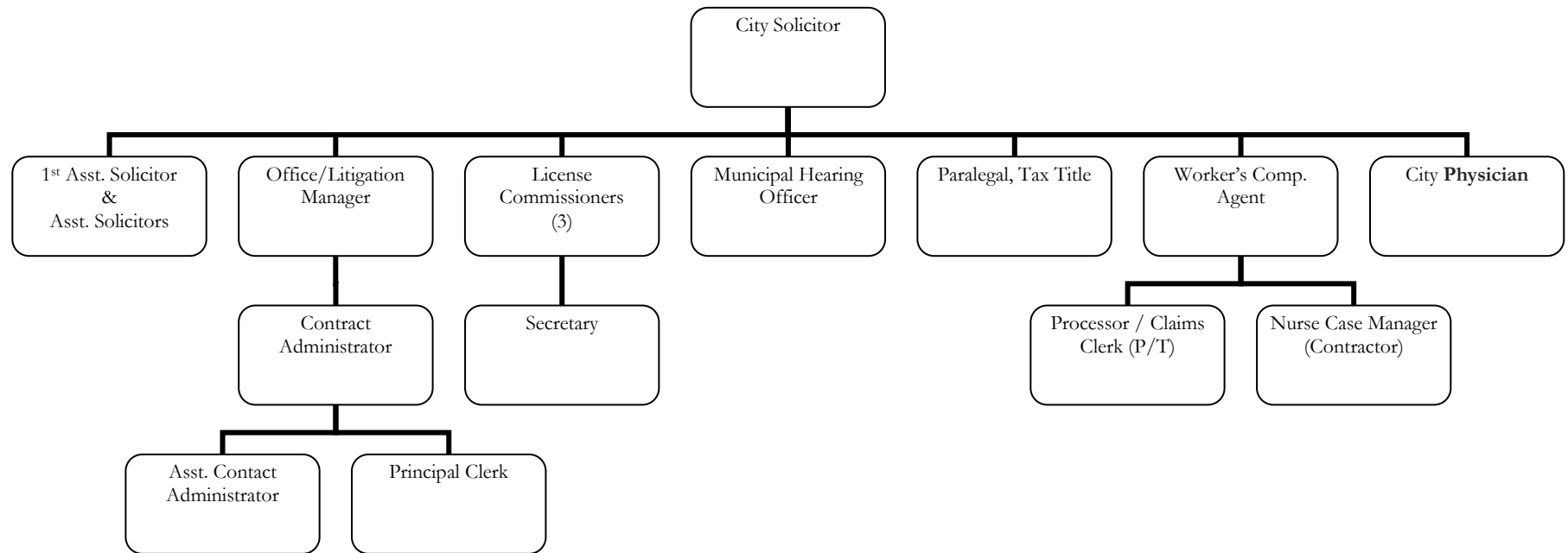
STAFFING

	2009	2010	2011	2012	2013	2014
Law	16	15	16	16	16	16
Elections	3	3	3	3	3	3

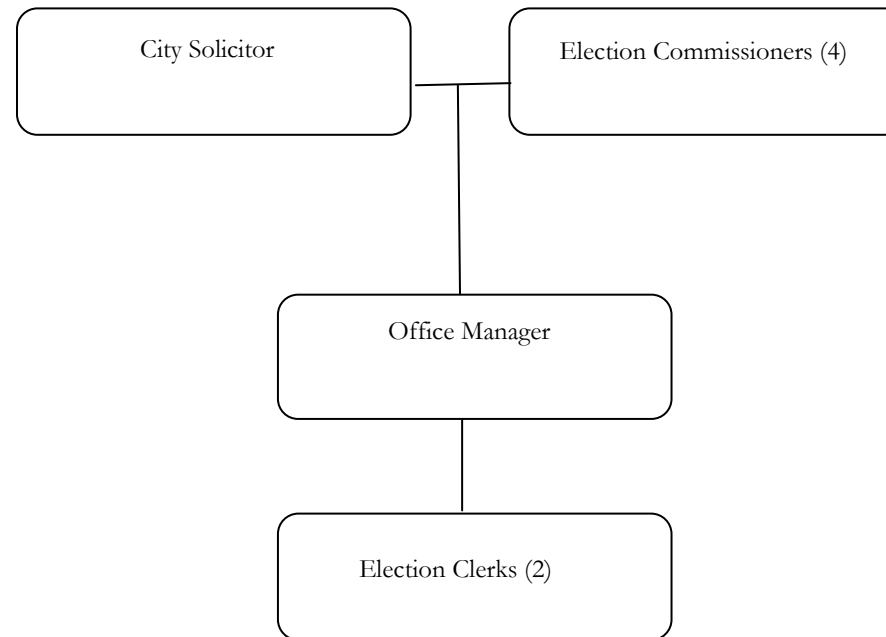


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City of Lowell Law Department Organizational Chart



City of Lowell Elections Department Organizational Chart

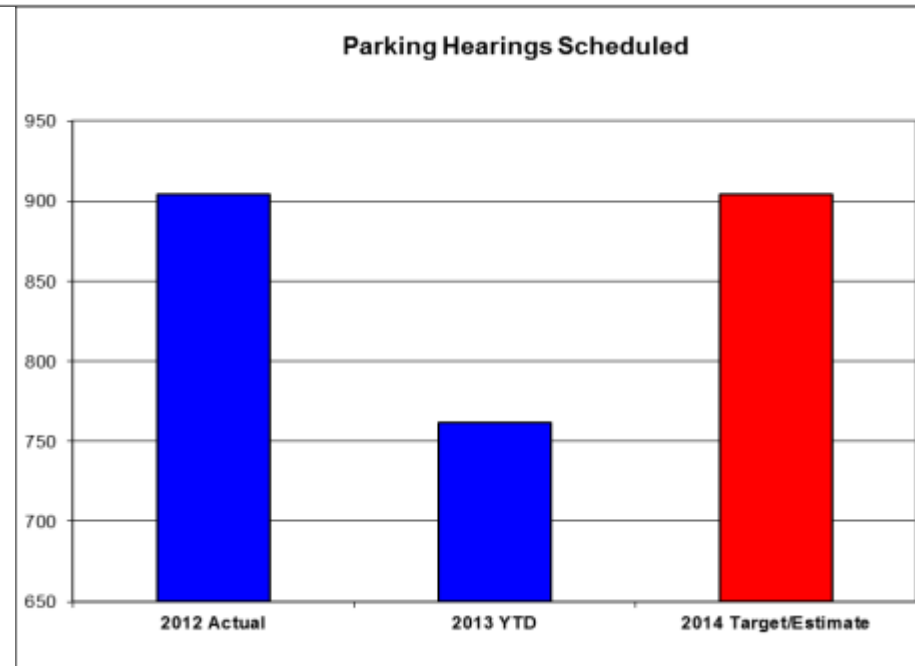
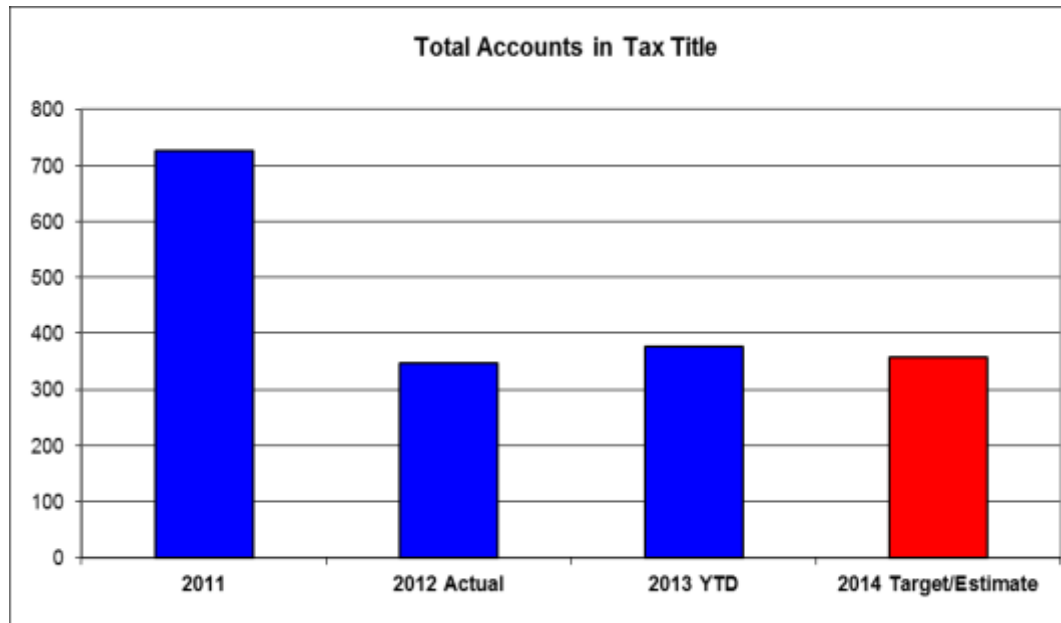


GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Law	Total cases	Workload		129	102	115	83	115	0	X							
Law	Disposed Cases	Workload		41	7	30	20	25	-6	X	X						
Law	Pending Cases	Workload		88	95	85	63	83	-2	X							
Law	c.258	Workload		19	4	5	18	12	7	X	X						
Law	c.84	Workload		4	2	1	2	2	1	X	X						X
Law	Civil Service	Workload		10	1	1	2	4	3	X	X						
Law	Zoning	Workload		N/A	0	2	2	1	-1	X							
Law	Appellate Cases	Workload		8	1	3	2	4	1	X							
Law	Contracts Reviewed	Workload		536	540	478	478	518	40	X	X						
Law	Leases, Licenses, and Easements	Workload		34	14	11	39	25	14	X	X						
Law	Claim Letters	Workload		109	71	125	142	112	-13	X	X						
Law	Legal Opininos	Workload		130	127	101	202	140	39	X							
Law	Grievances	Workload		29	12	17	23	20	3	X	X						
Law	Appellate Tax Board	Workload		104	194	78	114	123	45	X	X						

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Law	Gun permit appeals	Workload		5	5	4	2	4	0	X		X					
Law	Public Records Requests	Workload		N/A	5	4	2	4	0								
Law	Resolutions, Orders, and Ordinances	Workload		52	48	56	61	54	-2	X							
Law	Votes	Workload		115	112	90	105	106	16	X							
Law	Motions/Petitions	Workload			N/A	45	50	45	0	X							
Law	§111F Claims reviewed	Workload		66	69	46	57	60	14	X	X	X					
Law	Reported Injuries - School Dept	Workload		223	165	127	149	166	39	X	X				X		
Law	Reported Injuries - City	Workload		78	102	61	57	75	14	X	X						
Law	Workers Compensation cases handled	Workload		115	72	41	38	67	26	X	X						
Law	Average monthly injury-related claims processed	Workload		400	528	344	424	424	80	X	X						
Law	Reported police/fire injuries	Workload			169	160	145	165	5	X		X					
Law	Total accounts in tax title	Outcome			726	347	377	358	11	X	X						
Law	New accounts in tax title	Outcome		328	329	N/A	N/A	329	N/A	X	X						
Law	Payment agreements	Outcome		29	33	25	N/A	29	N/A		X						

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Law	Accounts satisfied	Outcome		288	288	393	275	311	-82		X						
Law	Total delinquent taxes collected	Outcome		#####	\$2,316,036.00	\$2,316,036.00	\$1,477,638.87	\$1,980,330.33	-\$335,705.67	X	X						
Law	Total licenses issued	Workload		1,336	1,292	916	828	1,093	177	X		X	X	X			
Law	Hearings held	Workload		33	25	15	39	24	9	X		X	X	X			
Law	Establishments selling alcoholic beverages	Workload		N/A	150	143	139	147	4	X		X	X	X			
Law	Percentage of online requests	Outcome		5%	5%	5%	12%	5%	0%	X							
Law	Total elections administered	Workload		2	2	2	2	N/A	N/A	X							
Law	Poll workers recruited and hired	Output		200	200	186	207	195	9	X							
Law	Number of registered voters	Outcome		53,173	45,219	49,165	55,028	49,186	21	X							
Law	Number of newly registered voters	Outcome		3,322	3,390	3,946	5,863	3,553	-393	X							
Law	Voter turnout - average per election	Outcome		N/A	30%	14%	42%	22%	8%	X							
Law	Census forms mailed	Output		30,000	30,000	30,000	35,000	30,000	0	X							
Law	Census response rate	Outcome		N/A	N/A	58%	N/A	N/A	N/A	X							
Law	Pieces of mail metered daily	Output		600	600	600	700	600	0	X	X						
Law	Average monthly meetings	Workload		N/A	30	28	59	29	1	X							

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Law	Average monthly court appointments	Workload		N/A	25	27	24	26	-1	X							
Law	Number of municipal hearings scheduled	Workload		N/A	N/A	37	32	37	0	X							
Law	Number of animal control hearings scheduled	Workload		N/A	N/A	2	4	2	0	X							
Law	Late appeals denied (parking)	Output		N/A	N/A	68	72	68	0	X							
Law	Late municipal hearing appeals denied	Output		N/A	N/A	5	1	5	0	X							
Law	Number of parking hearings scheduled	Workload		N/A	N/A	904	762	904	0	X							
Law	Number of parking hearings reviewed by mail	Workload		N/A	N/A	538	589	538	0	X							
Law	Implementation of Paperless Office System	Goal						On-Going	N/A	X	X						
Law	Number of parking related LowellStat meetings	Output		N/A	N/A	1	2	1	0	X	X						



LAW DEPARTMENT - 151	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
S & W Perm.	790,233	894,754	942,041	936,569
S & W Temp.	69,353	46,000	46,000	46,000
Longevity	550	550	725	550
Outside Funding	(40,000)	(40,000)	-	(40,000)
Total	820,136	901,304	988,766	943,119
Expenses				
Repair/Maint. Equip.	3,977	4,000	5,000	4,000
Legal & Filing Fees	3,954	7,000	7,000	5,000
Legal Research	1,068	2,000	2,500	2,000
Professional Services	217,155	115,000	225,000	175,000
Printing & Binding	220	1,000	1,000	1,000
Research Materials	29,686	30,000	33,000	33,000
Office Supplies	3,514	3,500	4,000	4,000
Dues & Subscriptions	835	1,000	1,000	1,000
Trans. Reim../Seminars	4,070	4,000	6,000	5,000
Tax Title Fees	20,274	38,000	38,000	38,000
Office Furn./Equip.	979	1,000	2,000	1,000
Ins. Premiums - Other	100	150	150	150
Computer Equip./Software	2,111	1,000	3,000	1,000
Total	287,943	207,650	327,650	270,150
TOTAL BUDGET	1,108,079	1,108,954	1,316,416	1,213,269
ELECTION OFFICE - 162	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries & Wages - Perm	130,355	128,989	131,579	131,579
Salaries & Wages - Temp	41,987	69,000	90,000	75,000
Overtime	4,594	5,000	7,500	7,500
Total	176,935	202,989	229,079	214,079
Expenses				
Rental of Halls	630	1,680	2,500	1,680
Professional Services	15,076	14,000	16,000	16,000
Printing & Binding	8,372	10,000	13,000	10,000
Census Forms Printing	5,940	6,000	10,000	10,000
Postage	8,575	13,000	15,000	15,000
Voting Machine Supplies	223	250	500	500
Office Supplies	216	250	5,000	500
Total	39,034	45,180	62,000	53,680
TOTAL BUDGET	215,969	248,169	291,079	267,759

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PLANNING & DEVELOPMENT

Development Services
Planning, Community, & Economic Development

PLANNING AND DEVELOPMENT

The Department of Planning and Development (DPD) is committed to preserving the assets of yesterday, finding solutions to the challenges of today, and planning for the City of tomorrow. DPD staff work to build community, housing, jobs and a quality of life that makes Lowell an enjoyable place to live, a satisfying place to work, an exciting place to visit, and a profitable place to invest. More simply, DPD's goal for Lowell is to create, preserve, and enhance a great place to live, work, and play.

In 2013 the DPD completed an update to Lowell's Comprehensive Master Plan, a policy statement that establishes long-term goals and provides a shared vision aimed at the unified and coordinated development of the City. The long-range policies within the plan serve as a framework for future development, outline specific goals for the City over the next 20 years, and guide the decision-making of the Department. The new plan places a greater emphasis on environmental economic and social sustainability.

In addition to the Master Plan, DPD's planners develop and work to implement Urban Renewal Plans, Neighborhood Plans, Economic Development Plans, and Downtown Plans. In all of these endeavors, DPD works to engage stakeholders from the public, private, and institutional sectors, including residents, business people, community leaders, and visitors.

DPD is also actively engaged in helping both the City and the community implement and take actions in accordance with these plans toward the underlying objective of making Lowell a better place. DPD takes advantage of State and Federal programs to help stimulate development, including the administration of the Community Development Block Grant (CDBG), HOME, ESG and HOPWA programs, which are annual entitlements funded by the Federal Department of Housing and Urban Development.

The Department uses resources from these and other grant programs to implant capital improvements to parks, traffic infrastructure, and amenities within the City. DPD also provides services to residents and businesses aimed at expanding employment opportunities, tax base, and the quality and quantity of housing available in Lowell.

In 2011, the Department of Planning and Development absorbed the code enforcement and inspectional services functions formerly housed in the Inspectional Services, Health, and Public Works Departments to create the Division of Development Services. Development Services now operates a cohesive one-stop permit and code enforcement office that furthers the objectives of the City, the DPD, and the Master Plan through review and regulation of development. The Development Services office provides a clearer path of access for both proponents of major economic development projects and for residents interested in construction activity in their neighborhoods.

DPD's Development Services Office also works to protect public safety and health through enforcement, permitting, and inspections associated with the state building code, plumbing code, electrical code, sanitary code, and related local ordinances, while also responding to complaints of public nuisances and potential code violations. DPD is also responsible for conducting testing and

inspections to confirm the accuracy of devices used throughout the City for measuring and weighing goods in commerce.

ACCOMPLISHMENTS

- Completed update to the Comprehensive Master Plan, *Sustainable Lowell 2025*.
- Continued to lead public/private partnership efforts to implement the Hamilton Canal District Master Plan, including infrastructure construction, facilitating private development financing, grant-writing, and involvement in ongoing land assembly and permitting efforts.

Development Services

- Continued the successful reform of the City's code enforcement, permitting, and project review functions begun with the reorganization of these functions in FY11.
- Drafted and implemented a comprehensive new rental housing ordinance and inspection program to promote quality rental housing and minimize neighborhood blight. More inspections have been conducted and scheduled under the new Rental Unit Ordinance and Permit in the first month than were typically during an entire year under the old vacancy ordinance.
- Initiated a new program for monitoring and tracking complaints and violations for both Building and Sanitary Code inspectors, which should be fully operational by the start of the next Fiscal Year.
- Continued the successful contract program for sealing weights and measures which has resulted in substantially greater compliance and effectiveness while dramatically reducing the net cost of delivering this function for the City taxpayers.
- Maintained successful compliance efforts resulting in near full compliance with vacant and foreclosing property registration requirements.
- Continued initiatives to address certificates of inspection, fire escapes, under sidewalk vaults, legal use determination, and other code compliance measures designed to protect public safety.
- Improved the integration of land use board review processes and increased public access to information regarding applications before the land use boards.
- Reformed the City's residential parking placard ordinance and helped support the Parking Department in implementing the new program.

Planning and Community Development

- Obtained more than \$4 million in new state and federal grant funds during FY13.
- Completed Tanner Street Master Plan as a key step toward development of an Urban Renewal Plan to help create the next generation of commercial and industrial development sites for the City.
- Implemented the BetterBuildings program to improve energy efficiency of downtown Lowell buildings, including becoming the first grantee nationally to meet its goals for total square footage of buildings retrofitted.
- Managed the implementation of the Ameresco Energy Services Contract to dramatically reduce energy costs and usage in municipal buildings.
- Supported the ongoing transformation of Jackson Street with the opening of the Canal Street Bridge, Hamilton Canalway, and Lowell Community Health Center.
- Successfully attracted, retained, and supported the expansion of several important businesses (large and small) including Verizon, Plum Choice, Lowell Sewing, Cortron, LowellBank, Tremonte Pizzeria, Sweet Lydia's, Stellar Web Design, R&D Torpi, and the Black Koi Restaurant, helping to achieve increases in private employment levels in the City, despite the ongoing recession.
- Managed the ongoing design and construction of the network of multi-use recreational trails along Lowell's waterways, including the Riverwalk, Canalways, and Concord River Greenway.
- Helped facilitate private redevelopment projects including the rehabilitation of long-vacant buildings at the Lawrence Mills, Boott Mills, and Hamilton Mills, as well as the Freudenberg Building at 110 Canal Street in FY13. Continuing partnerships with developers to support similar efforts at the Massachusetts Mills and additional portions of the Hamilton Mills.
- Continued the assessment and remediation of brownfields sites in the Hamilton Canal District, Acre Plan neighborhood, and elsewhere.
- Assisted several dozen non-profit organizations with operating funds in support of programs for youth, the elderly, special needs populations, homelessness care and prevention, economic development, and recreation.
- Completed the implementation and close out of more than \$6.7M in Federal Stimulus Programs. Together these programs supported the redevelopment of affordable housing in neighborhoods impacted by the foreclosure crisis; funded lead-paint abatement projects; created new jobs and other economic stimulus activities, supported individuals and families at-risk of becoming homeless and re-housed homeless households; implemented bike lane

infrastructure and supported installation of energy efficiency technology on municipal properties.

- Designed and implemented traffic and street improvements, working closely with Engineering and the state's MassDOT, to further improve transportation throughout the City. DPD started the bike lane and sharrow program in the City to promote "green" means of transportation and installed 17 miles of bike lanes and sharrows.
- DPD staff have played a leading role in the City Manager's neighborhood initiative projects in the Lower Highlands/Cambodiatown, Back Central, and the Acre/East Pawtucketville with economic development assistance, façade grants, management of park and capital improvement projects, code enforcement, and public outreach efforts.

BUDGET STATEMENT

Personnel

In lieu of filling one vacant full-time Local Building Inspector position, the former positions of Local Building Inspector and Plans Examiner have been combined through collective bargaining into four positions which incorporate both functions, and the budget for on-call inspectors is increased to more efficiently handle periods of peak demand. This approach results in a net savings to the City.

In order to effectively handle the increased workload associated with implementing the rental housing inspection ordinance, the Sanitary Code Enforcement Inspector positions are proposed to increase from 35 to 40 hour work weeks. All costs of this change are supported by increased fee revenues from the rental property inspections. Increasing inspector hours also saves the City the costs associated with benefits relative to adding a sixth inspector.

This budget proposal includes modest stipends for the new Planning Board Alternate position and the members of the Conservation Commission. The proposed stipends match those which have historically been provided to the equivalent members of the Planning Board and Zoning Board of Appeals. The stipends for the Conservation Commission members would be paid entirely from additional revenues drawn from the Conservation fee account.

The position of Better Buildings Program Manager is only funded through September 2014, when the grant that this position manages expires.

Several outside funding sources have been reduced or eliminated for FY14. The EECBG, NSP, and a portion of the ESG funding have been reduced due to expiration of the ARRA-funded grants that supported these sources in FY13. The BetterBuildings grant was also an ARRA-funded program, which expires at the end of September 2014. Several other federally-funded sources, most notably CDBG, have been reduced as a result of federal budget cuts impacting these programs which are in turn distributed by formula to all grant recipients. The HOME program budget is increased slightly despite cuts at the national level by using funding saved in prior years as a "rainy day fund."

DPD's total requested budget for personnel from the general fund for FY14 is an increase of approximately \$209,000 over FY13. Approximately \$35,000 of this is due to contractual cost of living and step increases and \$34,000 is due to the additional hours for the sanitary code enforcement inspectors. The approximately \$140,000 balance is the result of reductions in outside funding due to federal budget cuts as discussed above. However, the DPD has filed two additional federal grant applications, which, if funded, would generate approximately \$130,000 in new outside funding for existing DPD salaries (in addition to \$100,000 for new positions required to implement the grants). DPD is also working with the energy aggregation consultant to explore ways to expand energy efficiency programming using a portion of the net savings from aggregation. Management of such a program might be an appropriate transition as the Better Buildings program expires. Collectively, these efforts could more than offset the balance of this increase. DPD expects announcements of grant awards in late Spring or early Summer 2014.

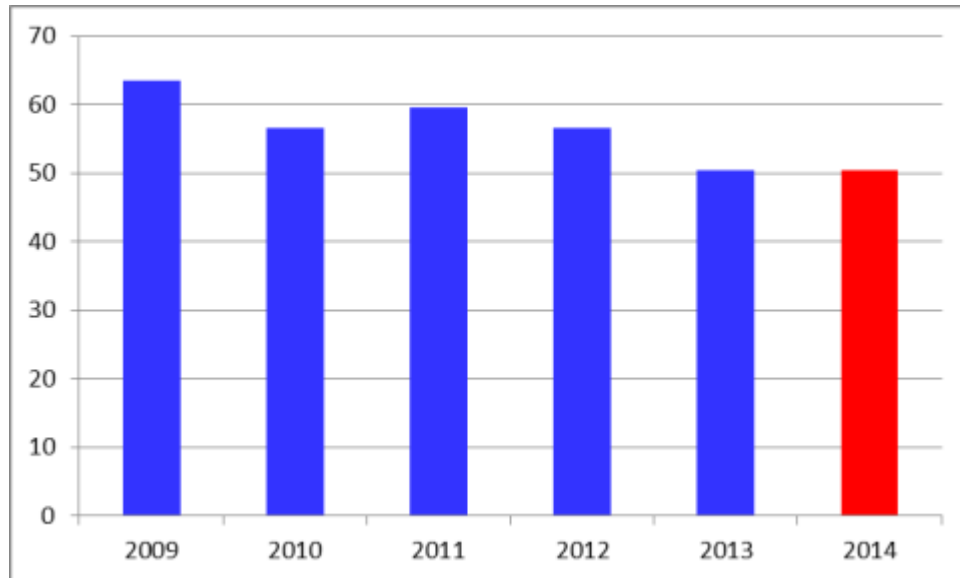
Other Expenses

Given the importance that many in the community place on traffic management and safety and the need to maintain the new bicycle markings as well as the motor vehicle markings on the City's streets, DPD is proposing a modest increase in the budget for traffic improvements. In order to more effectively respond to citizen requests for ADA services in conjunction with public hearings, DPD is proposing a small increase in the other services budget. These increases are offset by reductions in other ordinary expense lines, the most significant of which are a reduction in the total amount needed for inspector travel reimbursements as a result of the net decrease from 13 to 12 positions that are eligible for this contract benefit and the elimination of the budget line for equipment leasing since DPD no longer has any leased equipment. As a result, the total ordinary expense budget for DPD is reduced slightly relative to FY13.

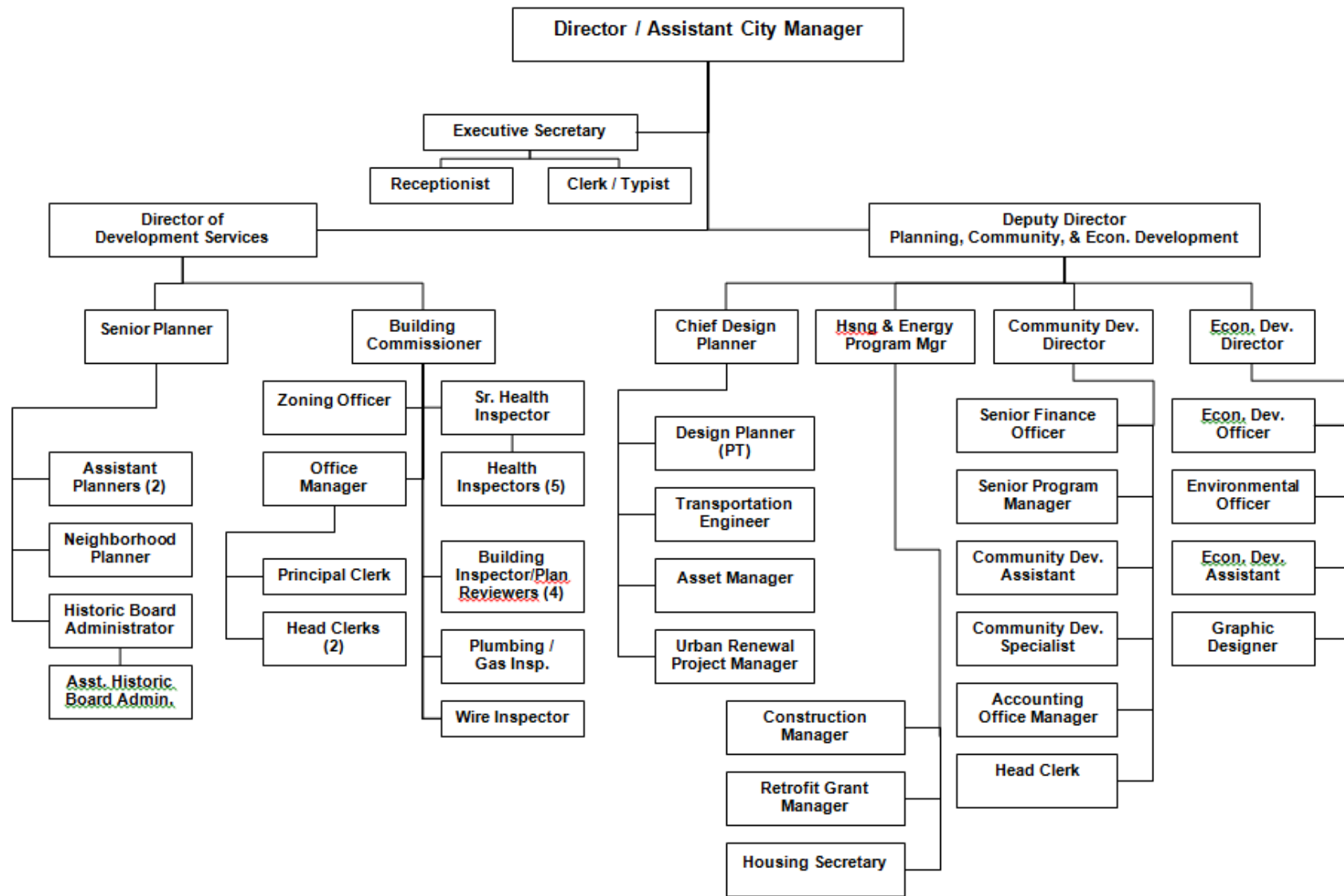
With the addition of the Tanner Street area as a potential third Urban Renewal Plan area, DPD is proposing to consolidate the budgets for the JAM and Acre Urban Renewal activities into a single Urban Renewal budget, but is not seeking any additional funding.

STAFFING

	2009	2010	2011	2012	2013	2014
DPD	63.5	56.5	59.5	56.5	50.5	50.5

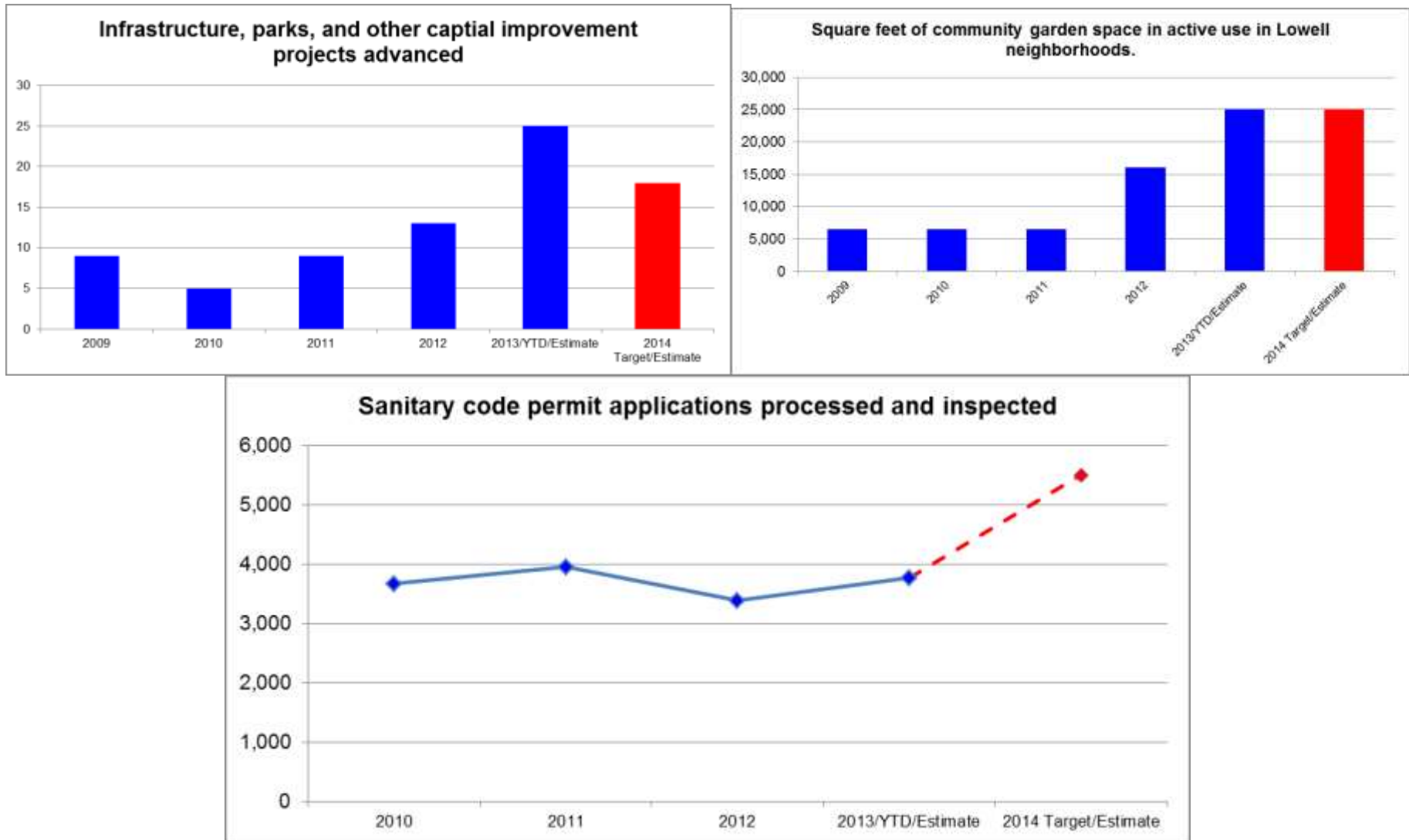


**City of Lowell
Department of Planning & Development
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
DPD	Percentage of solid waste and minimum maintenance violations resolved within one week	Efficiency	N/A	N/A	N/A	N/A	75%	85%	N/A	X		X	X				
DPD	Complete and present Comprehensive Master Plan and Sustainability plan to City Council for approval	Goal	N/A	N/A	N/A	N/A	Mar-13	N/A	N/A				X	X		X	X
DPD	Complete and present Regulatory Changes to Implement Comprehensive Master Plan to City Council for approval	Goal	N/A	N/A	N/A	N/A	N/A	Jun-14	N/A			X	X	X		X	
DPD	Infrastructure, parks, and other capital improvement projects advanced	Outcome	9	5	9	13	25	18	5				X	X		X	X
DPD	Brownfield sites addressed through assessment or remediation efforts	Workload	6	5	6	8	6	11	3				X	X		X	X
DPD	Development and energy conservation capital projects assisted	Workload	6	6	9	15	23	12	-3				X	X		X	X
DPD	Building, electrical, plumbing, gas, and mechanical permit applications processed	Workload	N/A	5,277	5,274	6,121	4,867	6,500	379	X		X	X	X			X
DPD	Planning documents advanced	Outcome	N/A	3	4	4	5	4	0				X	X		X	X
DPD	Number of accepted registrations of vacant/foreclosed properties in compliance with ordinance	Outcome	N/A	315	330	654	419	500	-154	X		X	X	X			
DPD	Average days from application date to completion of plan review for all buildings and trades permits	Efficiency	N/A	N/A	N/A	N/A	9	7	N/A	X		X		X			
DPD	Square feet of community garden space in active use in Lowell neighborhoods.	Outcome	6521	6521	6521	16,037	25,108	25,108	9071				X			X	
DPD	Grant and loan agreements executed with sub-recipients	Workload	95	103	106	100	80	75	-25		X		X	X			

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
DPD	Development project applications to land-use boards processed	Workload	N/A	108	145	171	147	175	4	X			X	X			
DPD	Building and trades related inspections conducted	Workload	N/A	6,731	9,367	8,788	5,159	8,000	-788			X	X	X			
DPD	Sanitary code permit applications processed and inspected	Workload	N/A	3,670	3,953	3,385	3,773	5,500	2115			X	X				
DPD	Sanitary code complaints inspected	Workload	N/A	1,126	1,722	1,940	1,337	2,000	60			X	X				
DPD	Revenue collected from sale of surplus real estate assets sold	Outcome	\$400,278	\$160,000	\$52,000	\$465,200	\$201,001	\$400,000	-\$65,200	X	X						
DPD	Businesses assisted by the Economic Development Office	Workload	64	72	106	138	70	120	-18		X			X			
DPD	City Council motions and requests addressed	Workload	N/A	76	76	119	69	80	-39	X							
DPD	Number of land-use board pre-application consultations with developers and private companies	Workload	N/A	N/A	N/A	N/A	259	275	N/A	X			X	X			X
DPD	Number of COI Inspections completed	Output	N/A	291	334	428	190	400	N/A			X	X				
DPD	Presentation of changes to residential rental inspection requirements to City Council	Goal	N/A	N/A	N/A	N/A	Oct-12	N/A	N/A			X	X				
DPD	Complete replacement of City Hall windows	Goal	N/A	N/A	N/A	N/A	N/A	Aug-13	N/A			X					X
DPD	Complete restoration of two-way traffic patterns on selected Downtown streets	Goal	N/A	N/A	N/A	N/A	N/A	Jun-14	N/A			X	X	X			X



DIVISION OF PLANNING & DEVELOPMENT 182	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W-Perm.	2,870,669	2,724,822	2,790,564	2,790,564
Overtime	3,680	5,000	5,000	5,000
Longevity	652	652	652	652
Outside Funding	(1,024,764)	(658,333)	(514,873)	(514,873)
Total	1,850,237	2,072,141	2,281,343	2,281,343
<u>Expenses</u>				
Telephone	-	-	-	-
Repair & Maintenance Equipment	-	4,000	3,500	3,000
Leasing Equipment & Service	402	2,000	-	-
Other Services	-	2,000	2,500	2,500
Professional Services	44,578	60,000	60,000	60,000
Advertising	5,231	10,000	10,000	10,000
Printing & Binding	3,262	7,500	5,000	5,000
Office Supplies	9,992	10,000	10,000	10,000
Uniforms & Other Clothing/Protective gear	2,810	2,000	1,000	1,000
Dues & Subscriptions	2,705	2,770	2,500	2,500
Trans. - Monthly Allowance	41,014	46,800	43,200	43,200
Trans. Reimbursement & Seminars	13,587	13,600	13,600	20,800
Education Reimbursements	1,048	1,200	1,200	1,200
Miscellaneous Charges	9,077	10,000	10,000	10,000
Traffic Improvement-Signalization	27,509	17,000	24,000	24,000
Equipment - Other	1,660	2,000	2,000	2,000
Office Furniture	2,575	3,000	3,000	3,000
Capital Improvements	2,993	3,000	3,000	3,000
ACRE Urban Renewal	3,748	15,000	-	-
JAM Urban Renewal	16,993	35,000	-	-
Urban Renewal	-	-	50,000	50,000
Total	189,185	246,870	244,500	251,200
TOTAL BUDGET	2,039,422	2,319,011	2,525,843	2,532,543

POLICE

POLICE DEPARTMENT

The Lowell Police Department's mission is to work with the community to reduce crime, the fear of crime and to improve the quality of life in the City of Lowell. The Department is committed to the ideals of community policing. Those ideals are evident in such programs as Safety First, the citizen police academy, the volunteer program and the community liaison program. The Department stresses partnership, professionalism, integrity and fairness.

Patrols are assigned by geographic sector. Geographic assignment encourages officers to become intimately associated with neighborhoods and their residents, better enabling them to fight and prevent crime.

The Department maintains specialized staffing to address narrow responsibilities such as crime analysis, technology and research & development.

ACCOMPLISHMENTS

- Continued trend of decrease in overall Group A NIBRS crimes (.5%);
- 5% decrease in overall Group B NIBRS crimes;
- 0 murders;
- 9.8% decline in burglaries;
- 14% decrease in vandalism incidents;
- 8% decrease in Downtown disorder;
- 38.3% decrease in aggravated assaults;
- 18.2% decrease in arson;
- 13.6% decrease in disorderly conduct;
- 24.9% decrease in juvenile crime;
- Received \$2,292,089.82 in state, federal and private grant funding, the Byrne Criminal Justice Innovation grant.
- Made great strides with completing the policies and procedures;
- Wrote 24,009 citations to motorists; and
- The Warrant Apprehension Unit made 630 arrests of individuals with outstanding warrants, clearing 1,829 outstanding charges;

**Note: Crime data is reported by the Police Department for the previous Calendar Year (2012). All figures are for CY 2012 and percentages are based on CY 2012 over CY 2011.*

BUDGET STATEMENT

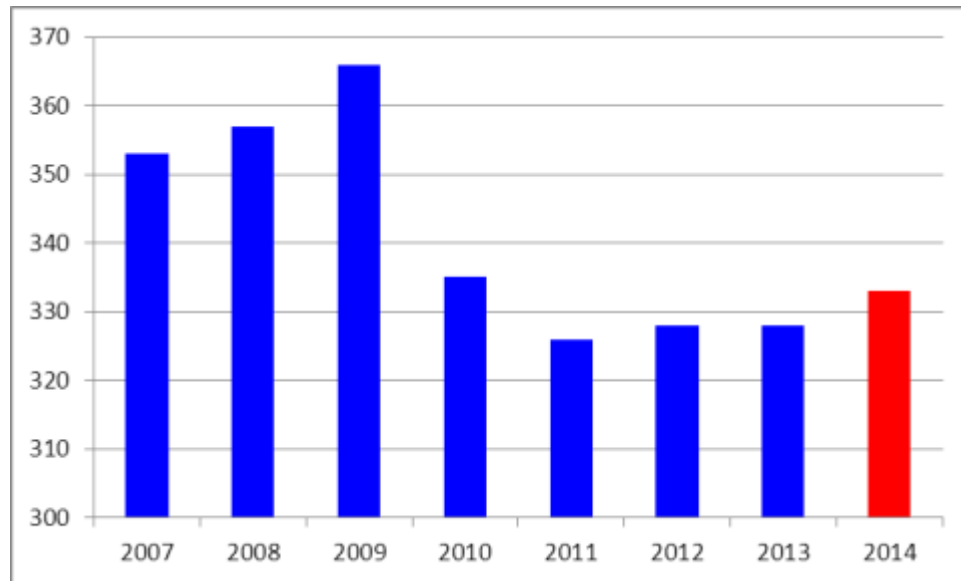
The Police Department's overall proposed FY14 budget is \$23,859,374, representing a \$1,463,544 (6.5%) increase over the previous year. The net general fund salaries have increased by \$1,381,351 (6.6%) for FY2014 due the negotiated uniform allowance for patrol officers, in addition to the increase in the patrol officer's contract. The City negotiated new contracts for Superior's, Patrolman and Traffic Supervisors who settled for 2.5% each this fiscal year. The Sworn Officer's contracts were not calculated in to the budget last year, and they received a raise retroactive to 7/1/2012. This rippled into the budget for FY2014 since the salary was not

recognized in the previous budget; therefore the salary was understated by approximately 2.5%. All other Unions who did not settle were projected at 1.5%.

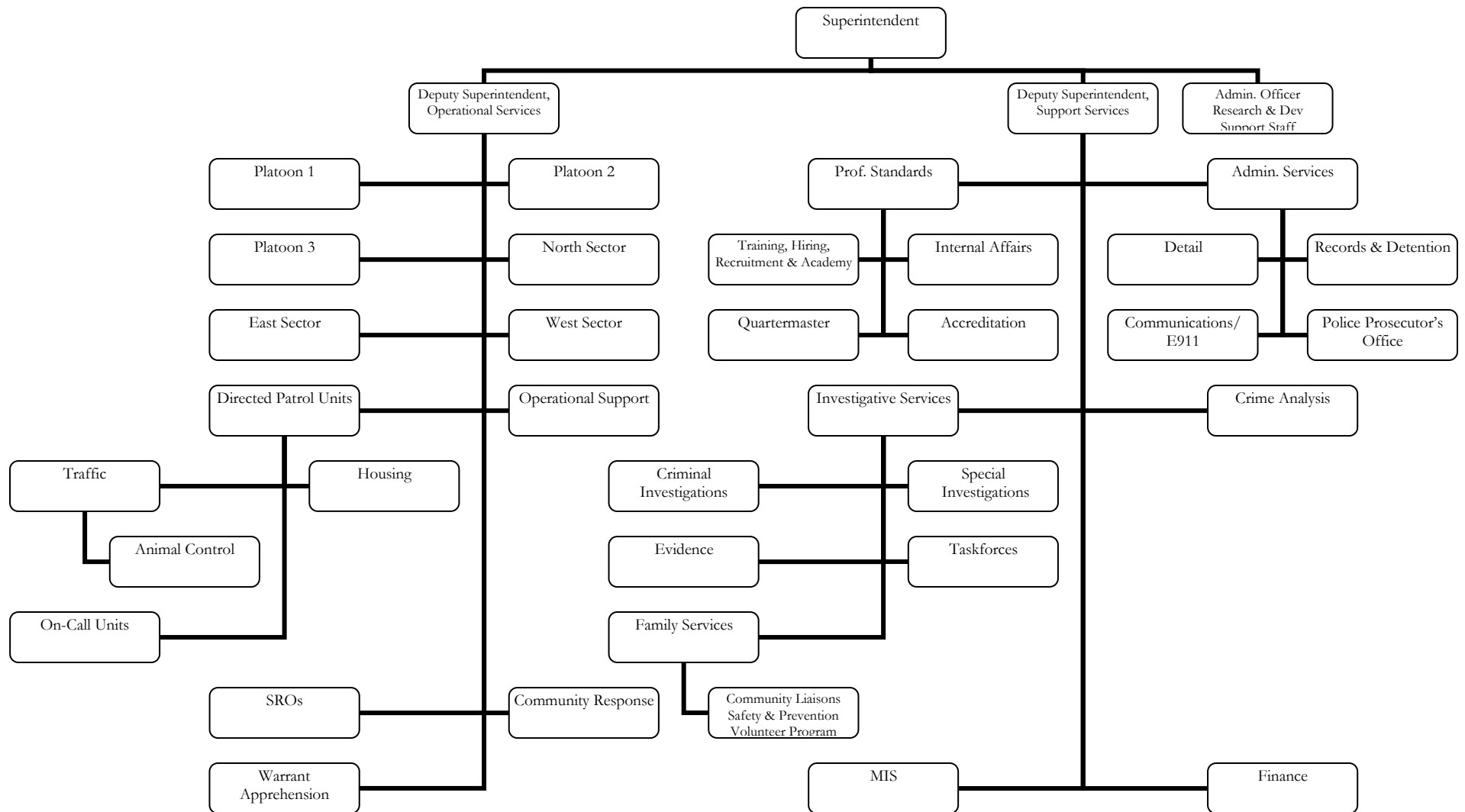
Other expenses increased by \$82,193 (5.7%) from the previous year. There is a \$568,500 decrease in the holiday pay. Furthermore, the contractual allowances line item decreased by \$75,100 since there will be fewer bullet proof vests expiring in Fiscal Year 2014.

STAFFING

	2007	2008	2009	2010	2011	2012	2013	2014
Police	353	357	366	335	326	328	328	333

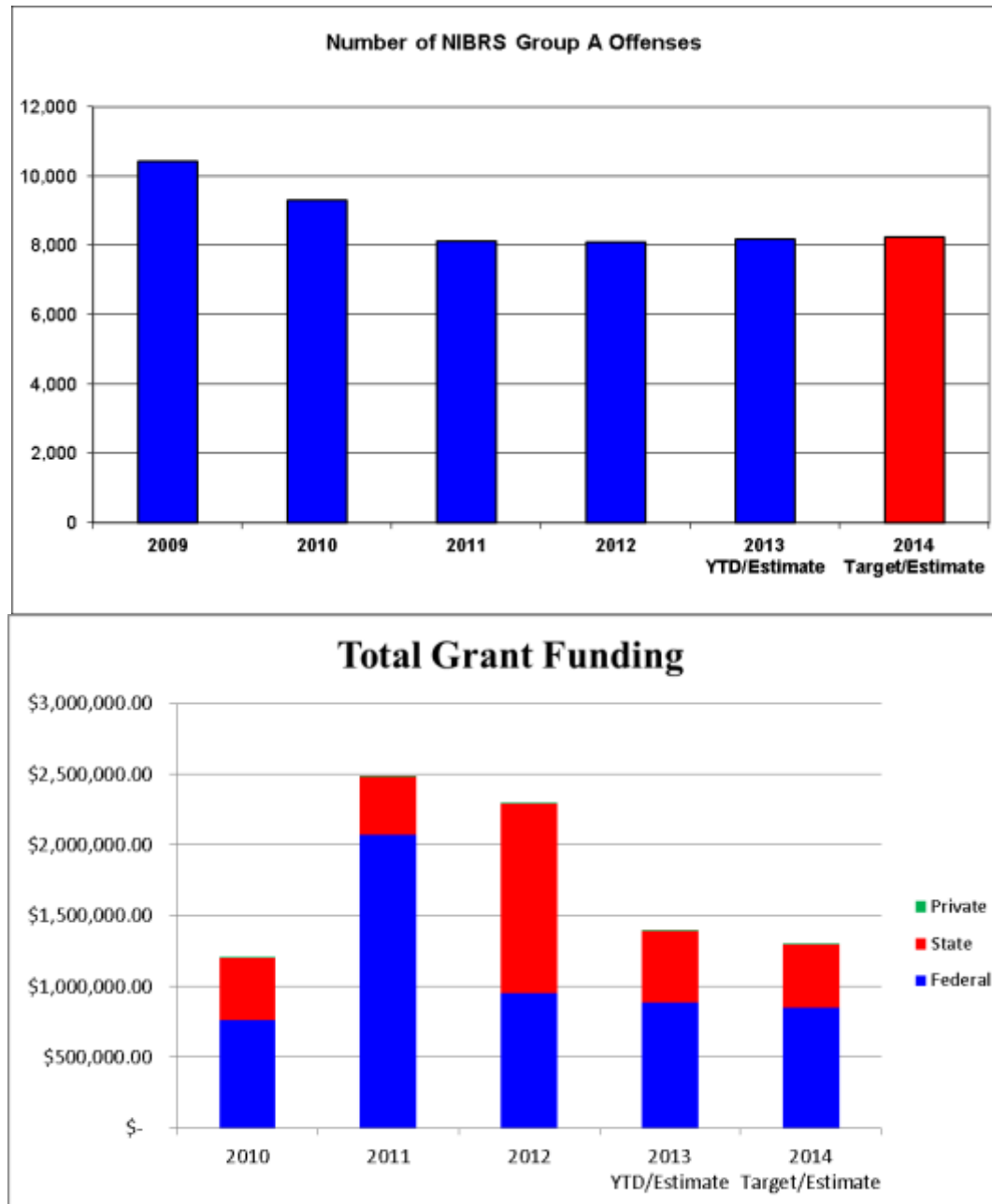


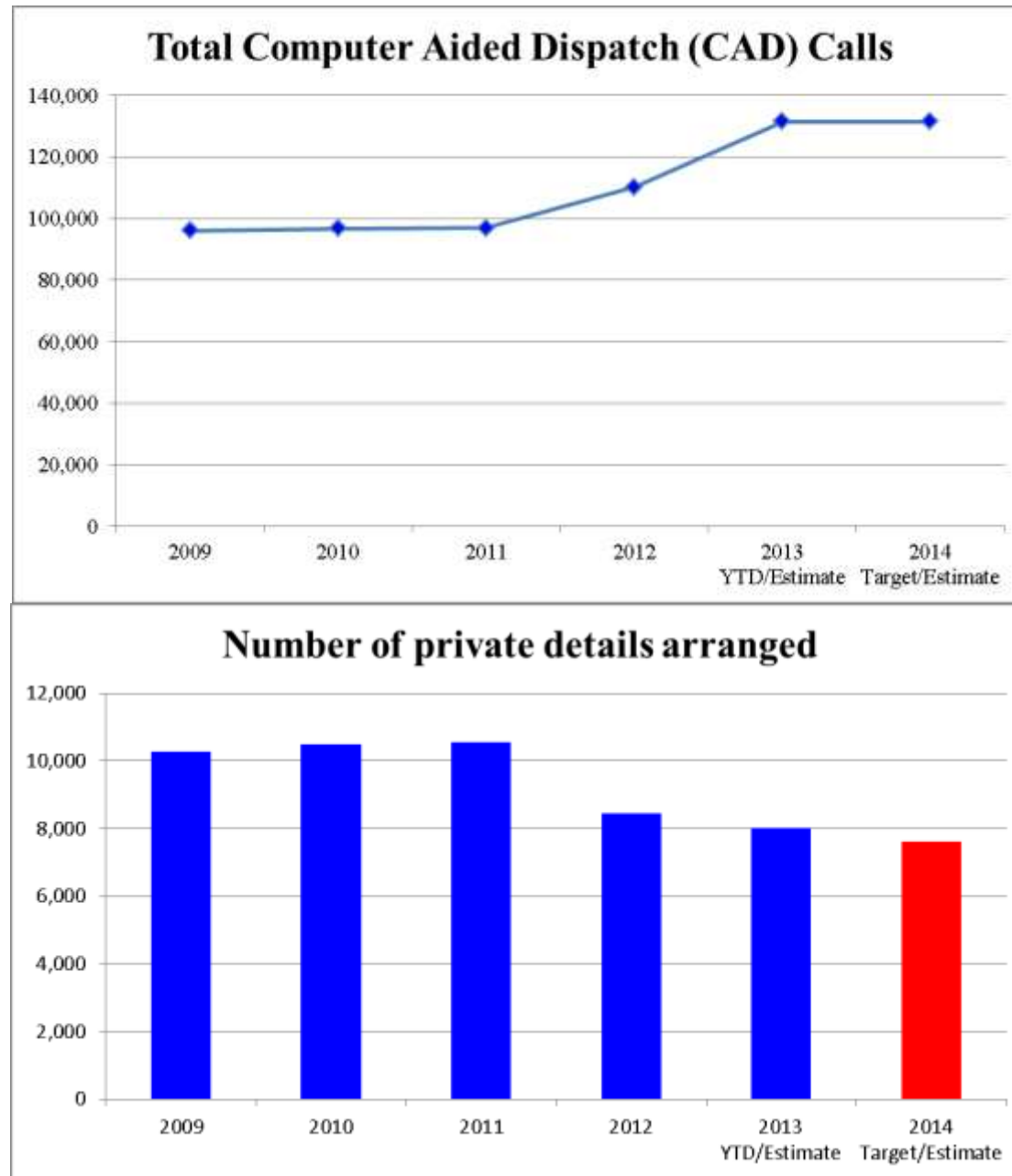
**City of Lowell
Police Department
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS (all data is based on the calendar year)										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Police	Total Computer Aided Dispatch (CAD) Calls	Outcome	96,111	96,750	96,907	110,225	131,529	131,529	21,304			X					
Police	Police Computer Aided Dispatch (CAD) Calls	Workload	79,815	78,714	82,999	93,181	111,744	111,744	18,563			X					
Police	NIBRS Group A Offenses	Outcome	10,421	9,285	8,118	8,082	8,162	8,243	161			X					
Police	NIBRS Group B Offenses	Outcome	2,889	2,153	2,231	2,119	2,140	2,161	42			X					
Police	Juvenile Incidents	Outcome	468	309	374	281	267	254	-27			X					
Police	Firearms Recovered	Outcome	80	100	43	40	40	40	0			X					
Police	Total amount of state grant funding received	Outcome	\$1,036,954	\$ 760,387	\$2,074,629	\$ 950,571	\$ 889,000	\$ 850,000	\$ (100,571)		X	X					
Police	Total amount of federal grant funding received	Outcome	\$4,382,538	\$ 439,723	\$ 406,357	\$1,339,769	\$ 500,000	\$ 450,000	\$ (889,769)		X	X					
Police	Total amount of private grant funding received	Outcome	\$ 5,750	\$ 5,750	\$ 3,500	\$ 1,750	\$ 1,500	\$ 1,500	\$ (250)		X	X					
Police	Number of directed patrols	Output			4,581	15,629	17,191	18,910	3,281			X					
Police	Number of CompStat meetings	Output			26	26	26	26	0			X					
Police	Number of traffic citations issued	Output	25,084	25,977	22,444	24,009	24,489	24,978	969		X	X					

GOALS AND PERFORMANCE INDICATORS (all data is based on the calendar year)										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2013 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Police	Firearm revenue	Output	17,375	22,217	27,200	41,800	43,890	46,084	4,284		X	X					
Police	Taxi revenue	Output	2,701	2,917	4,700	4,500	4,275	4,061	-439		X	X					
Police	Fingerprint Revenue	Output	1,430	1,589	1,192	1,265	1,328	1,394	129		X	X					
Police	Total Revenue	Output	21,981	30,380	33,092	47,565	49,493	51,539	3,974		X						
Police	Total General Fund Deposits	Output	1,111,908	1,257,176	1,220,672	1,204,491	1,192,444	1,192,444	-12,047		X						
Police	Number of LPD volunteers	Output	N/A	41	44	46	48	50	4			X	X				
Police	Number of hours worked by LPD volunteers	Output	N/A	4,300	5,000	4,500	4,500	4,500	0			X	X				
Police	Total investigations	Workload	1,082	871	701	984	1,003	1,023	39			X					
Police	Individuals Booked	Workload	5,490	5,843	5,543	5,203	5,151	5,100	-103			X					
Police	Number of firearm permits issued	Workload	205	255	478	521	547	574	53			X					
Police	Number of residents contacted for annual survey	Workload	N/A	1,500	N/A	N/A	N/A	N/A	N/A	X		X					
Police	Number of private details arranged	Workload	10,254	10,483	10,560	8,431	8,010	7,610	-821		X	X					





POLICE -210	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
S W - Perm	19,300,988	19,999,564	21,698,678	21,698,678
S W - Temp	11,366	32,000	15,000	15,000
Overtime	863,732	700,000	850,000	800,000
Holiday	1,006,944	1,105,500	537,000	537,000
Special Events	33,353	40,000	40,000	40,000
Longevity	20,984	20,450	17,000	17,000
Court Time	338,463	419,760	419,760	419,760
Comp Time	52,416	50,000	50,000	50,000
Physical Fitness Incentive/Out of Grade Compensation	86,250	95,750	95,750	95,750
K-9 Stipends	-	43,100	44,367	44,367
Contractual Allowances	295,650	90,000	14,900	14,900
Uniform Allowance	25,048	21,100	34,700	34,700
Uniform - Traffic Supervisors	5,747	6,000	6,000	6,000
Outside Funding	(1,846,767)	(1,678,369)	(1,446,949)	(1,446,949)
Total	20,194,174	20,944,855	22,376,206	22,326,206
Expenses				
Repair & Maintenance of Equipment	103,909	95,000	127,000	110,000
Garage Repair - Service Vehicle	79,989	80,000	80,000	80,000
Repair & Maint Microcomputer	66,370	67,000	67,000	67,000
Police Jail Area Maint	11,973	12,000	12,000	12,000
Hepatitis Shots	370	600	600	600
Animal Control - Chg/Expense	9,890	15,000	14,000	12,000
Animal Expenses	10,207	8,000	8,000	8,000
Police - Rental Sub-Station	38,175	38,175	38,175	38,175
Paint/Meter Division (50% to Parking)	29,852	35,000	35,000	35,000
Rental of Equipment	7,741	6,500	7,450	7,450
Kennel Services	46,998	50,000	41,000	41,000
Psychological Exams	16,445	11,000	18,000	18,000
Training/Evaluation Program	23,373	20,000	40,000	25,000
Communications - CDMA	20,400	20,000	47,000	47,000
Food Service Supplies	7,668	9,200	9,200	9,200
Gas & Motor Oil Supplies	399,933	425,100	456,000	425,000
Garage/Auto Parts Supplies	69,193	70,000	80,000	80,000
Office Supplies	9,497	9,000	9,000	9,000
Misc. Supplies Other	8,803	12,000	12,000	10,000
Service Legal Defense Fund	55,500	57,500	57,500	57,500
Dues & Subscriptions	6,207	7,400	7,400	7,400
In State Travel Reimbursement & Seminars	750	1,500	1,500	1,500
No Middlesex Law Enforce County	7,000	5,925	5,925	5,925
Miscellaneous Charges	28,553	20,000	20,000	20,000
Dive/Rescue Team Equipment	5,000	5,000	5,000	5,000
Police Cars	220,122	234,600	264,943	264,943
Police Photo Lab & Equipment	2,494	2,500	2,500	2,500
Police Equipment Other	24,974	21,975	21,975	21,975
Portable Radios & Other	4,981	5,000	5,000	5,000
Office Furniture & Equipment	6,069	6,000	14,500	7,000
Computer Equipment	98,090	100,000	100,000	100,000
Total	1,420,526	1,450,975	1,607,668	1,533,168
TOTAL BUDGET	21,614,700	22,395,830	23,983,874	23,859,374

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FIRE

FIRE DEPARTMENT

The mission of the Lowell Fire Department is to improve the quality of life in the City of Lowell by providing *fire protection, emergency response services, prevention and public education* activities. Our goal is to protect all citizens, their property, and the environment from natural and man-made disasters. We strive to accomplish this in a courteous and professional manner.

In addition to incidents involving all types of fires, the Lowell Fire Department responds to calls for emergency medical services, hazardous materials incidents, ice and water rescues/recoveries, automobile accidents/extrications, and technical and high-angle rescues.

Training and education are paramount to fulfilling the mission of the Fire Department. All members are trained to *First Responder Level* and *Hazardous Material Awareness Level*. In addition, 114 members (58%) are certified *Massachusetts Emergency Medical Technicians* and 143 members (72%) are certified *Massachusetts Hazardous Materials Technicians*.

ACCOMPLISHMENTS

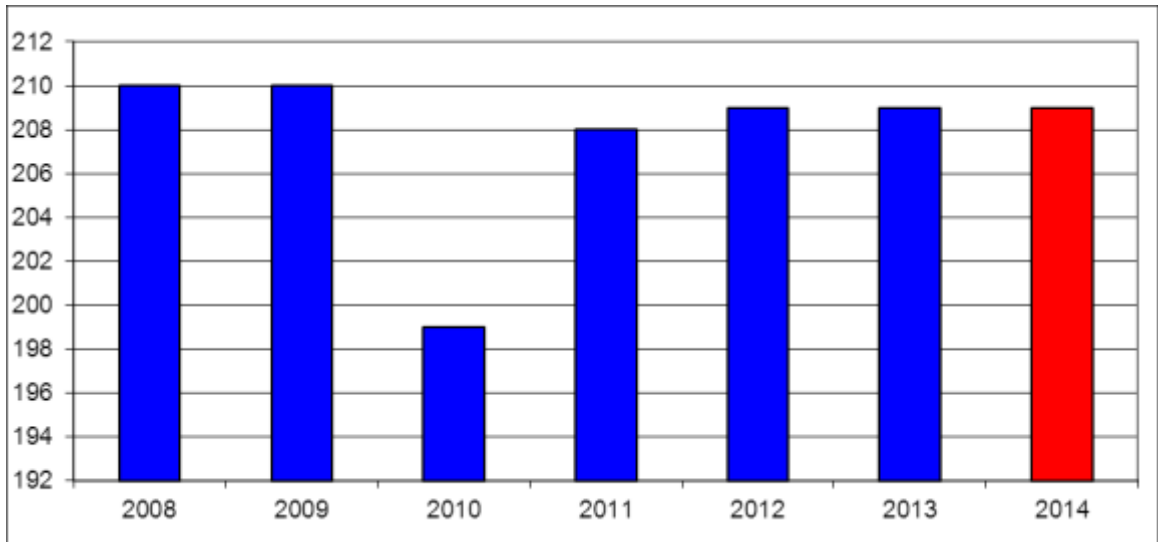
- There remains fewer than ten (10) *Gamewell* fire alarm boxes still connected to the telegraph system. It is anticipated that the telegraph system will soon be fully decommissioned and all fire boxes in the City will be the newer radio type.
- Company closings are now reported by fiscal year instead of by calendar year. For FY12, the Fire Department realized a 7.6 % reduction in the number of company closings (933 as compared to 1,010 in FY11).
- The Fire Prevention Bureau continues to monitor compliance with the State's Crowd Manager Regulations [527 CMR 10.17(d) and 10.13 (d) (e)] in nightclubs and bars, as well as to check for overcrowding. This enforcement effort resulted in a compliance rate of over **95%** during the last two inspections (February and March 2013).
- Fifteen members of the Fire Department completed the 240-hour course and were certified as Massachusetts Hazardous Material Technicians by the Massachusetts Fire Training Council.

BUDGET STATEMENT

The FY14 Fire Department budget submission represents a \$370,568 (2.3%) increase over the previous fiscal year. General Fund salaries increase \$285,793 (**2.1%**) due to contractual obligations and increases in Ordinance employee salaries.

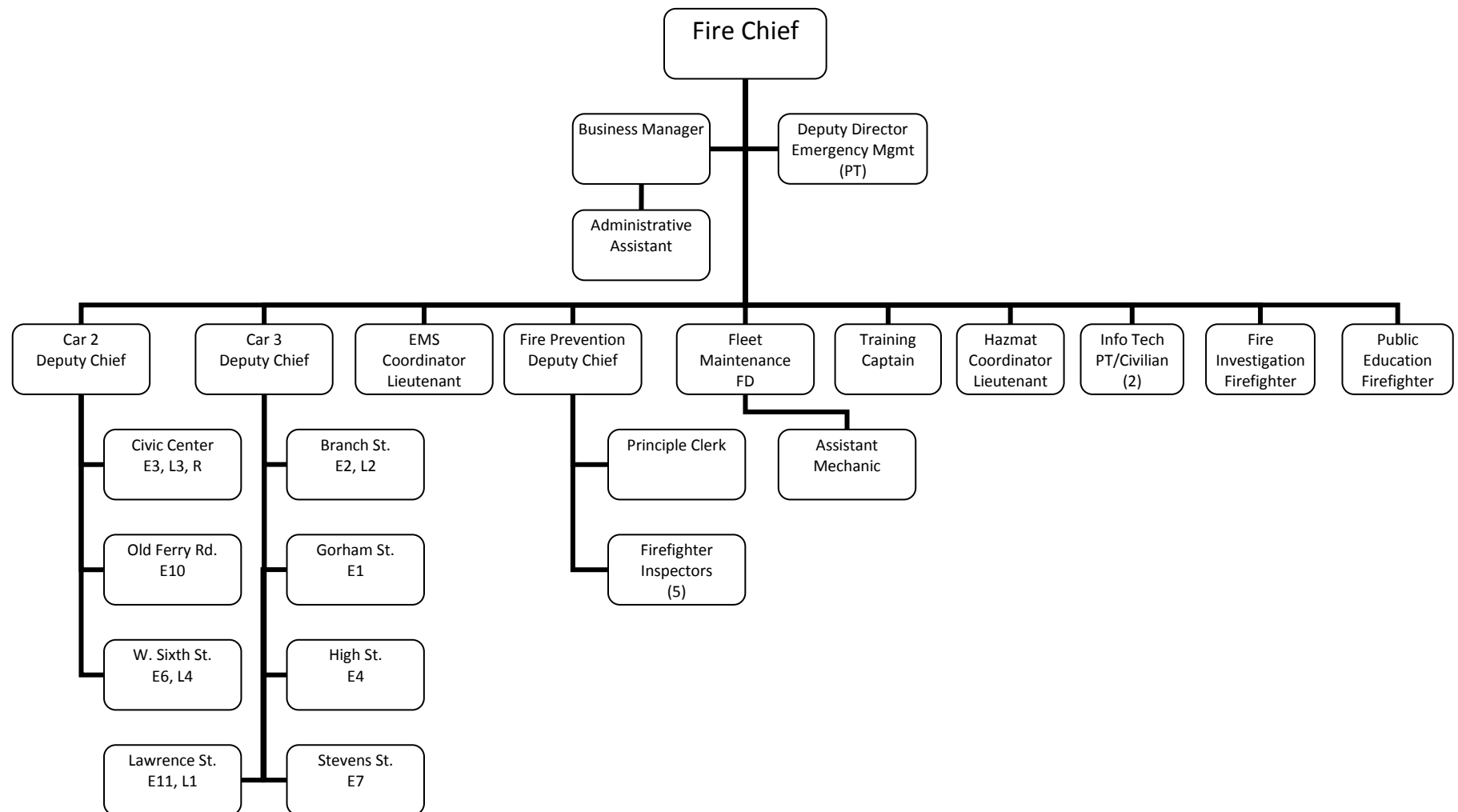
STAFFING

	2007	2008	2009	2010	2011	2012	2013	2014
Fire	210	210	210	199	208	209	209	209

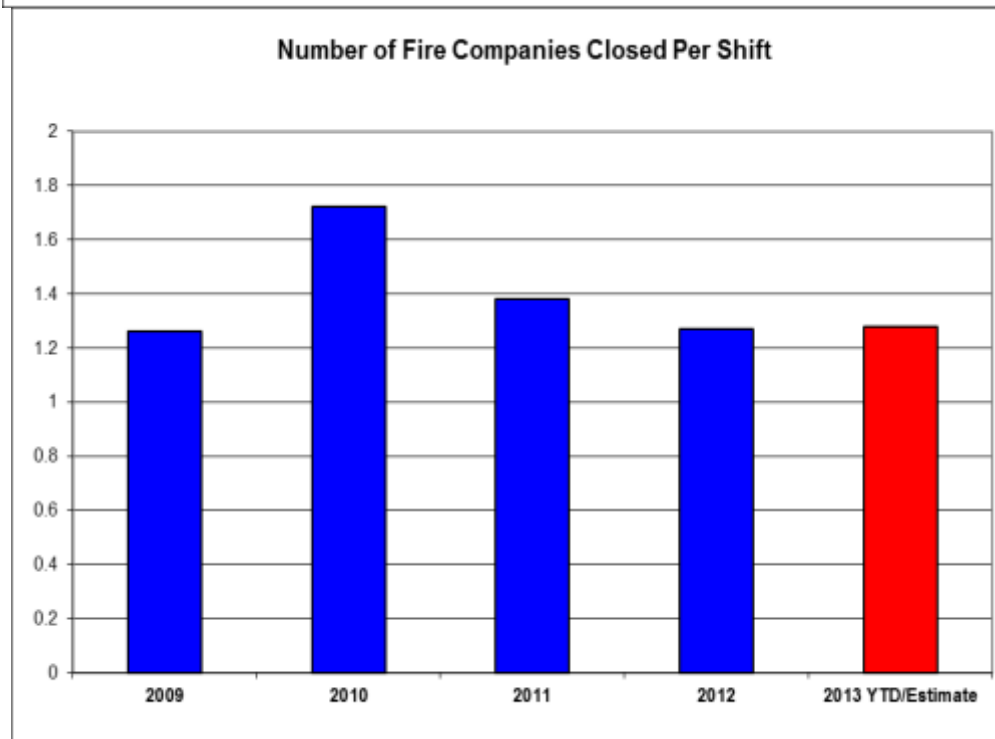
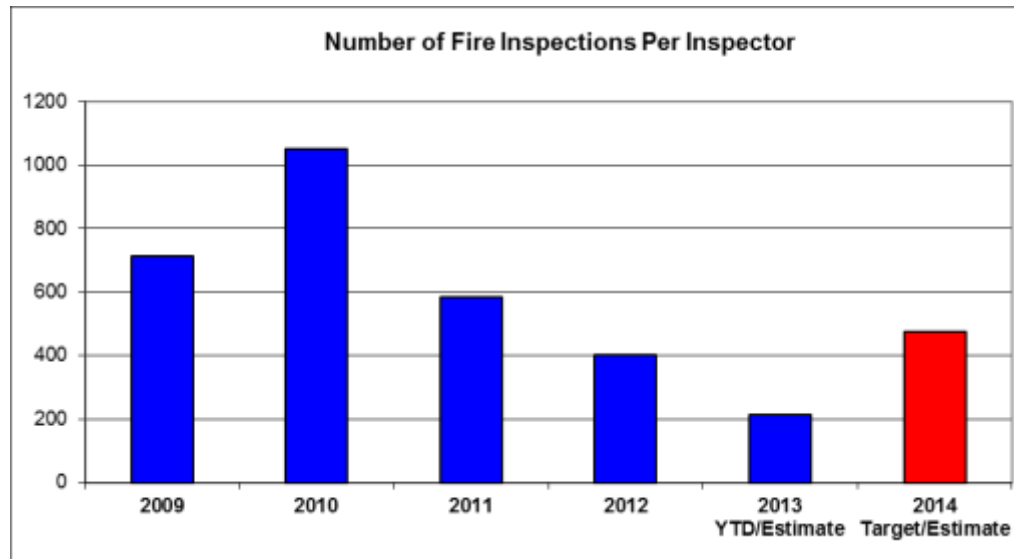


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City of Lowell Fire Department Organizational Chart



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD/Estimate	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Fire	Number of inspections per fire inspector	Efficiency	713	1050	583	401	213	475	74	X		X					
Fire	Number of fire companies closed per shift	Efficiency	1.26	1.72	1.38	1.27	1.28	1	-0.27	X		X					
Fire	Migrate all department portable and mobile radios to narrow band 12.5	Goal	-	-	-	-	-	Completed 12/31/2012	N/A		X	X					
Fire	Apply for grant to purchase turnout gear	Goal	-	-	-	-	-	Grant not awarded. Will continue to apply.	N/A		X	X					
Fire	Develop and implement a standard policy for the inspection and maintenance of non-emergency vehicles	Goal	-	-	-	-	-	Completed 10/1/2012	N/A	X	X	X					
Fire	Total number of fires	Workload	611	616	610	663	303	519	-144			X					
Fire	Total number of Rescue/EMS calls	Workload	6340	6276	7454	7388	4761	8162	774			X					
Fire	Hazardous conditions calls	Workload	717	659	686	703	319	547	-156			X					
Fire	Good intent calls	Workload	828	1037	1184	1247	518	888	-359			X					
Fire	Total false calls	Workload	2665	2516	2381	2363	1452	2487	124			X					
Fire	Inspections performed by Fire Companies	Output	N/A	N/A	589	477	240	477	0			X					
Fire	Inspections performed by fire prevention inspectors	Output	N/A	N/A	2914	1862	1247	1900	38			X					



FIRE DEPARTMENT - 220	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries & Wages -Perm	12,652,951	13,351,792	13,760,164	13,637,585
Clothing Maintenance	-	-	-	-
Apparatus Detail Pay	34,967	36,700	37,250	37,250
Salaries & Wages - Temp	-	-	-	-
Overtime	609,778	605,000	675,000	675,000
Overtime - Wellness Program	1,030	-	-	-
Overtime - Public Education	10,300	10,800	11,000	11,000
Overtime/Holiday	185,606	181,200	184,000	184,000
Holiday	857,847	865,000	881,000	881,000
Longevity	30,135	30,000	23,000	23,000
Court Time	2,060	2,000	2,000	2,000
Out of Grade Compensation	97,136	107,300	109,000	109,000
Hazardous Material Compensation	268,187	35,000	35,000	35,000
Buy Back Vacation (IOD)	120,071	118,750	126,000	126,000
Outside Funding	-	-	-	-
Total	14,870,067	15,343,542	15,843,414	15,720,835
Expenses				
Education Incentive	11,700	8,100	7,650	7,650
Out-Of-State Travel	3,500	3,700	3,800	3,800
Utility Electricity	33,406	35,000	35,000	35,000
Utility Heating/Gas	69,254	90,000	90,000	75,000
Repair & Maint. Equipment	6,284	8,000	8,000	7,000
Repair & Maint of Vehicle	101,302	100,000	125,000	110,000
Hazardous Waste Collection	3,712	5,000	5,000	4,000
Ladder Testing	4,245	6,000	6,000	4,500
Health & Safety/Contract	34,202	35,000	35,000	35,000
Leasing - Vehicles	1,099	5,000	-	-
Professional Services	-	1,500	1,500	1,500
Prof. Svc - EMT/Ambulance	6,505	13,000	13,000	10,000
Physicals	17,120	10,000	10,000	10,000
Training/Evaluation Prog	4,894	11,875	11,875	6,000
Printing & Binding	255	2,500	2,500	2,000
Firefighter Supplies	18,200	20,000	20,000	20,000
LEPC - Supplies/Travel/Misc	190	1,000	1,500	500
Computer Equip & Software	11,568	11,800	11,800	11,800
Medical & Surgical Supplies	14,786	16,000	16,000	16,000
Gas & Motor Oil - Supplies	102,182	136,000	150,000	125,000
Automotive - Tires & Tubes	12,916	12,000	12,000	12,000
Hardware - Supplies	1,504	2,000	2,000	2,000
Office Supplies	3,666	4,000	4,000	4,000
Misc - Supplies - Other	-	-	1,500	-
Dues & Subscriptions	5,643	6,000	6,000	6,000
In-State Travel Reimbursement & Seminars	2,328	3,000	3,000	3,000
Education Reimbursements	5,000	5,000	5,000	5,000
Miscellaneous Charges	-	-	3,000	-
Upgrade Radio System	12,442	12,500	12,500	12,500
Other Equipment (Scuba, etc.)	4,489	5,000	6,000	5,000
SCBA-Equipment (Air Tanks)	25,331	25,000	45,000	30,000
4"Hose & Hardware	6,329	10,000	10,000	10,000
Office Furniture & Equipment	4,595	5,000	5,000	5,000
Replace - Repair Apparel	18,659	28,000	50,000	50,000
Improvements - Buildings	4,000	4,000	4,000	4,000
Repair & Maint - Buildings	10,975	10,000	10,000	10,000
Custodial - Supplies	5,950	5,000	6,500	6,000
Total	568,228	655,975	739,125	649,250
TOTAL BUDGET	15,438,295	15,999,517	16,582,539	16,370,085

SCHOOLS

REGIONAL ASSESSMENTS	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Greater Lowell Regional Technical School	5,633,970	6,033,748	6,370,618	6,370,618
Total	5,633,970	6,033,748	6,370,618	6,370,618
LOWELL SCHOOL DEPARTMENT				
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Local Schools	129,898,414	-	-	-
Funded by Chapter 70	-	126,478,353	131,064,607	129,901,292
Locally Funded	-	11,958,989	12,958,989	12,958,989
Total	129,898,414	138,437,342	144,023,596	142,860,281
TOTAL BUDGET	135,532,384	144,471,090	150,394,214	149,230,899

PUBLIC WORKS

Public Works Finance & Administration
Engineering
Land & Buildings (including Messenger)
Electrical
Streets
Waste Collection & Disposal
Street Lighting
Snow & Ice
Parks
Cemetery

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) has broad responsibilities in the City including:

- Maintenance and repair of City owned streets and sidewalks
- Maintenance and repair of streetlights and traffic signals
- Maintenance and repair of public buildings, including public schools
- Maintenance of city parks, playgrounds, and public shade trees
- Operation and maintenance of city owned cemeteries
- Assuring proper collection and disposal of residential solid waste and recycling
- Delivering safe, potable drinking water
- Collection, treatment and disposal of sewerage and storm water

The department is comprised of seven (7) divisions. In addition to the five (5) internal DPW divisions, the Water and Wastewater departments report to the DPW commissioner, even though the accounting is done through a separate enterprise system. Each division is staffed by administrators, equipment operators, laborers and specialists such as plumbers, electricians and carpenters. Many of the divisions, such as the utilities, work around the clock. Even those that do not are on call in case of emergency.

Administration and Finance Division:

The division manages customer service, capital project cash flows, personnel, payroll, accounts payable and receivables, trash accounts, snow and ice contracts, city property damage claims, insurance on city owned buildings, dumpster, street opening and trench permits, e-Gov requests and various other administrative & financial activities related to the department including tracking Chapter 90 Highway Funds, preparing responses to City Council/City Manager requests and reports for other city departments and outside entities.

Engineering Division:

This division is responsible for civil engineering and design support, including construction management and administration services for all paving projects. The division is comprised of engineers working on projects for streets and sidewalks, pavement management, private street conversion, bridge maintenance, repair and construction, flood control, permitting, and other public works issues.

Land and Buildings Division:

This division is responsible for the maintenance and repair of over 2.7 million square feet city owned buildings, including public schools. In addition to work completed by in house employees, this division is also responsible for oversight of contractors performing construction and/or repairs to city buildings. Custodial responsibilities include City Hall, the JFK Civic Center and the Pollard Memorial Library.

Streets Division:

This division is responsible for street and sidewalk maintenance, pothole repair, central garage activities, miscellaneous litter pick-up, winter snow plowing and salting operations, miscellaneous street sweeping, maintenance of city owned shade trees and oversight of the solid waste and recycling program/contract.

Parks, Recreation and Cemeteries Division:

Parks is responsible for maintenance and management of over 500 acres of the City's 92 parks and playgrounds, 59 road islands and squares as well as many miles of grass median strips and the litter control in the downtown area. This division is also responsible for boarding up buildings for security purposes and managing the City's tree planting program. Cemeteries provides for public and private interments, lot sales, marker and monument installation and proper maintenance of 6 City owned cemeteries encompassing over 110 acres. The programming and permitting of all parks and playground facilities is performed by this division. This includes permitting for baseball, softball, soccer, rugby, tennis, basketball, street and field hockey, and other events. Staff and technical support is also given to the Cemetery Commission and the Parks Commission. Recreation, though grouped in the Human Services section of the budget, reports through the Parks Division of the DPW.

ACCOMPLISHMENTS*Finance and Administration*

- Issued 750 permits
- Issued 984 recycling bins
- Made 350 trash account adjustments/abatements
- Entered approximately 475 work orders for Lands & Buildings Division

Engineering

- Repaved 2.6 miles of roadway
- Refurbished 1.4 miles of sidewalk
- Issued 750 Street Opening/Trench permits
- Issued 187 driveway permits
- Performed on-site Construction Management services for the Hamilton Canal and Jackson St. projects
- Processed 597 deeds
- Recorded and updated 9 land revisions

Lands and Buildings

- Completed installation of the sewer ejection system at the JFK Civic Center
- Completed Clemente Park concession stand
- Completed Phase I of the Cemetery gravestone placements
- Prepped and painted the Lowell High School swimming area
- Replaced roof on DPW Office
- Upgraded the North Common amphitheatre
- Completed repairs to the bridge at Broadway and Suffolk
- Completed plumbing and roofing repairs at Lelacheur Park
- Completed construction of the Lowell High School MIS computer room
- Installed new furnace and air conditioning unit for the Police Station Sign Shop
- Remodeled Roger's School TV studio

- Removed over 200 privately owned fire alarm master pull boxes
- Completed installation of Musco Sports Lighting and wired new concession stand at Clemente Park
- Completed 120 electrical work orders for the schools
- Wired new TV studio for the school department located at the Rogers school
- Oversaw and researched the removal and replacement of the generator at the Stoklosa School
- Installed service and electrical power at Armory Park
- Assisted DPD and oversaw the electrical portion of the installation of the Electric Vehicle Charging Station
- Installed emergency lights and exit lights in 7 of the city's oldest schools to bring them up to Massachusetts state building code
- Oversaw the installation of 4 new or remodeled traffic intersections
- Upgraded Holiday decoration (wreaths and tree lights) to energy efficient LED bulbs

Streets

- Upgraded repair facility with new safety features, new lifts and other equipment
- Incorporated 13 new vehicles into the fleet
- Implemented a computer diagnostic system to save time and money and increase efficiency of mechanics
- Implemented new vehicle maintenance records system in preparation for the city's work order system
- Implemented a new computer tracking system to control, monitor and track data regarding material usage during winter operations
- Sent employees to safety and cross training so they can be more productive and efficient
- Completed a large project to remove the cobblestones from the Central Street area with minimal traffic disruption, saving the city in excess of \$100,000.00 by not contracting this work out
- Supported DPD in their efforts to curtail illegal dumping by setting up cameras and picking up trash and cleaning vacant lots
- Resolved over 3900 EGOV work order requests
- Removed 194 trees
- Pruned 313 trees
- Improved curbside recycling rate to 12.5% and city-wide diversion rate to 21.8%
- Transferred responsibility for emptying 150 city owned trash barrels to solid waste contractor at no additional contract cost
- Expanded cardboard collection at municipal & school buildings, with most now have dedicated dumpsters
- Resolved over 780 EGOV Work Orders related to curbside 'misses' or damaged city trash carts

Parks

- Maintained and serviced 92 Parks,, 13 soccer fields, 36 baseball fields, 26 tennis courts, 43 playgrounds, 4 skate parks, 40 basketball courts, 1 auditorium, 1 stadium, 12 volleyball courts, 4 jogging tracks, 2 reservoirs, 100 flag poles, 1 dog park, 2 handball courts, 3 pools, 1 splash pad, 3 football fields, and 2 lacrosse fields

- Completed special projects at Fels Playground, Clemente Park, Morey Playground, and Armory Playground
- Renovated Campbell Senior League Infield, Cote Little League Infield, Mont Bleau Little League Infield, Alumni LHS Varsity Infield, Ryan Seven League Infield, Loucraft Little League Infield
- Developed partnerships with sport organizations, neighborhood groups, garden clubs, nonprofit organizations, various schools, private residents, Lowell Humane Society, and Greater Lowell Veteran's Council

Cemeteries

- Maintained six (6) municipal cemeteries containing approximately one hundred and ten (110) acres of green space
- Performed two hundred and twenty five (225) burials
- Generated \$267,000.00 in revenue
- Installed twenty three (23) new water faucets in Edson Cemetery
- Removed thirty nine (39) trees in Edson Cemetery and four (4) trees in Westlawn I Cemetery
- Established multiple gardens at each entrance and throughout the 3 cemeteries
- Repaired approximately one hundred fifty (150) monuments in Edson Cemetery
- Revised and updated Cemetery policies, procedures and practices
- Developed partnerships with R.O.T.C, Historical Society, Greater Lowell Veteran's Council, Global War Veteran's Group, Billerica House of Correction and other non-profit organizations
- Restriped all parking spaces in Edson and Westlawn I Cemetery
- Replaced approximately thirty eight (38) street/avenue signs in Edson and Westlawn I cemeteries
- Composted approximately five hundred (500) tons of leaves
- Completed supply depot in the Westlawn I Cemetery
- Sold approximately 50 Lots
- Completed approximately 200 genealogy requests
- Installed approximately 50 government markers
- Laid out approximately fifty (50) foundations for monuments and markers in Edson, Westlawn I and Westlawn II cemeteries
- Processed two hundred twenty five (225) sets of burial paperwork (including interment information form, order form, burial paperwork for Board of Health, Interment and Lot Owner cards, 2 burial books, etc.

Recreation

- Issued and monitored nine thousand (9,000) permits
- Targeted Lowell youth with out of school, night, and weekend activities as well as summer programming at no cost.
- Utilized the Shannon Community Safety Initiative grant to offer no cost programming to at risk youth between the ages of 12 and 21.
- Served over 1000 participants in our registration programs alone (Saturday hockey, tennis, swim lessons, tae kwon do, dance, camps, baseball tournaments, etc). We also service

countless others in our drop in programming (Arts and Crafts, basketball, night hockey, pools, special events, etc)

- Worked with CTI, Merrimack Valley Food Bank, Project Bread, and the Lowell Public Schools to provide thousands of free lunches daily over the summer to the youth in the city.
- Provide First Aid/CPR training to potential lifeguarding candidates. These safety skills cross over to use in the everyday life of the participant.
- Ensured proper certifications for aquatics staff. 90% of our lifeguard staff is trained in house due to the ability to offer these programs.
- Trained 200 participants in our free swim lessons last summer, thereby increasing aquatic safety and reducing the risk of drowning.
- Assured that all pools are up to specific codes, had proper handicap accessibility, and were in proper operating condition (water quality, equipment maintenance...etc).
- Worked with the Lowell Public Schools to offer after school activities at various public schools.
- Worked with non-profits to coordinate the Mayor's Youth Commission and the Manager's Adopt an Island Program.
- Provided expanded summer camp opportunities.
- Filled approximately 100 temporary jobs predominantly with a teenage work force, offering in house training/certification at low or no cost for those jobs that required it.

BUDGET STATEMENT

The DPW Administration budget increases \$137,888 (11.7%) over the previous fiscal year. General fund salaries increase \$8,188 (2.2%) due to contractually obligated increases and in compliance with all city ordinances. Other expenses increase by \$124,700 (15.5%).

In Engineering, net general fund salaries increase \$9,046 (2.3%) over FY13, due to Ordinance and bargaining unit increases.

In Lands & Buildings, general fund salaries increase \$208,350 (13.3%) due to contractually obligated increases. Overtime increases \$48,000 (62.3%) and building – supplies increases \$15,000 in anticipation of increased maintenance responsibilities. This has been offset by a decrease in utility-related lines.

In Streets, net general fund salaries increase \$70,024 (6.5%) over last year due to contractually negotiated increases and reflecting the additional positions in streets which were absorbed from the parks department last year.

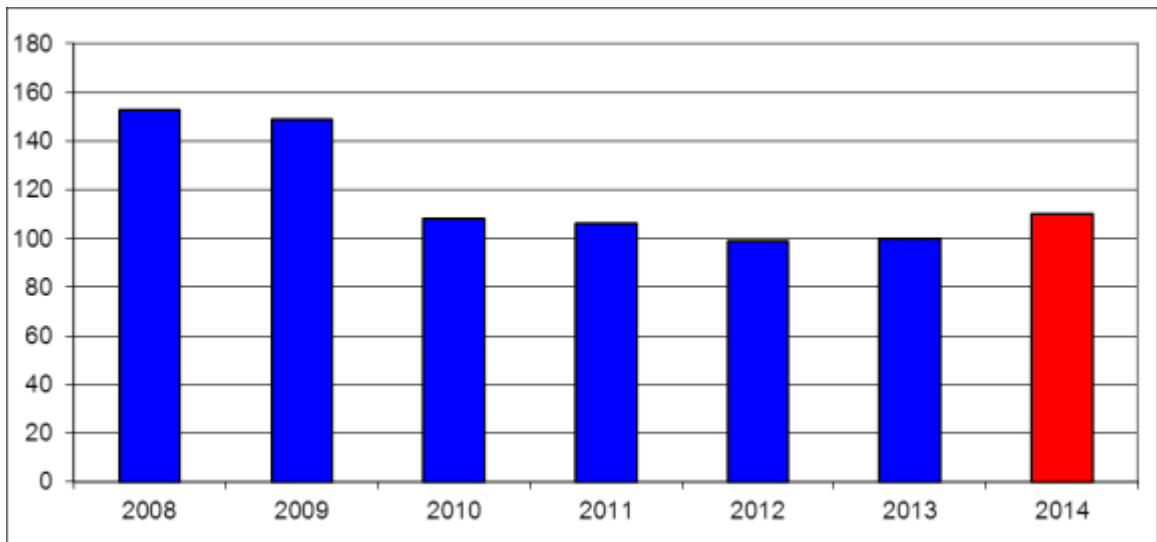
The Solid Waste Collection & Disposal line item decreases by 962,000 (-15.6%) based on cost savings associated with our new contract with the vendor. Street lighting increases \$100,000 due to the increased cost of energy.

Our Snow & Ice increases by only \$50,000 (3.8%) due primarily to cost savings measures put in place by DPW and the administration through the purchase of more efficient, new equipment.

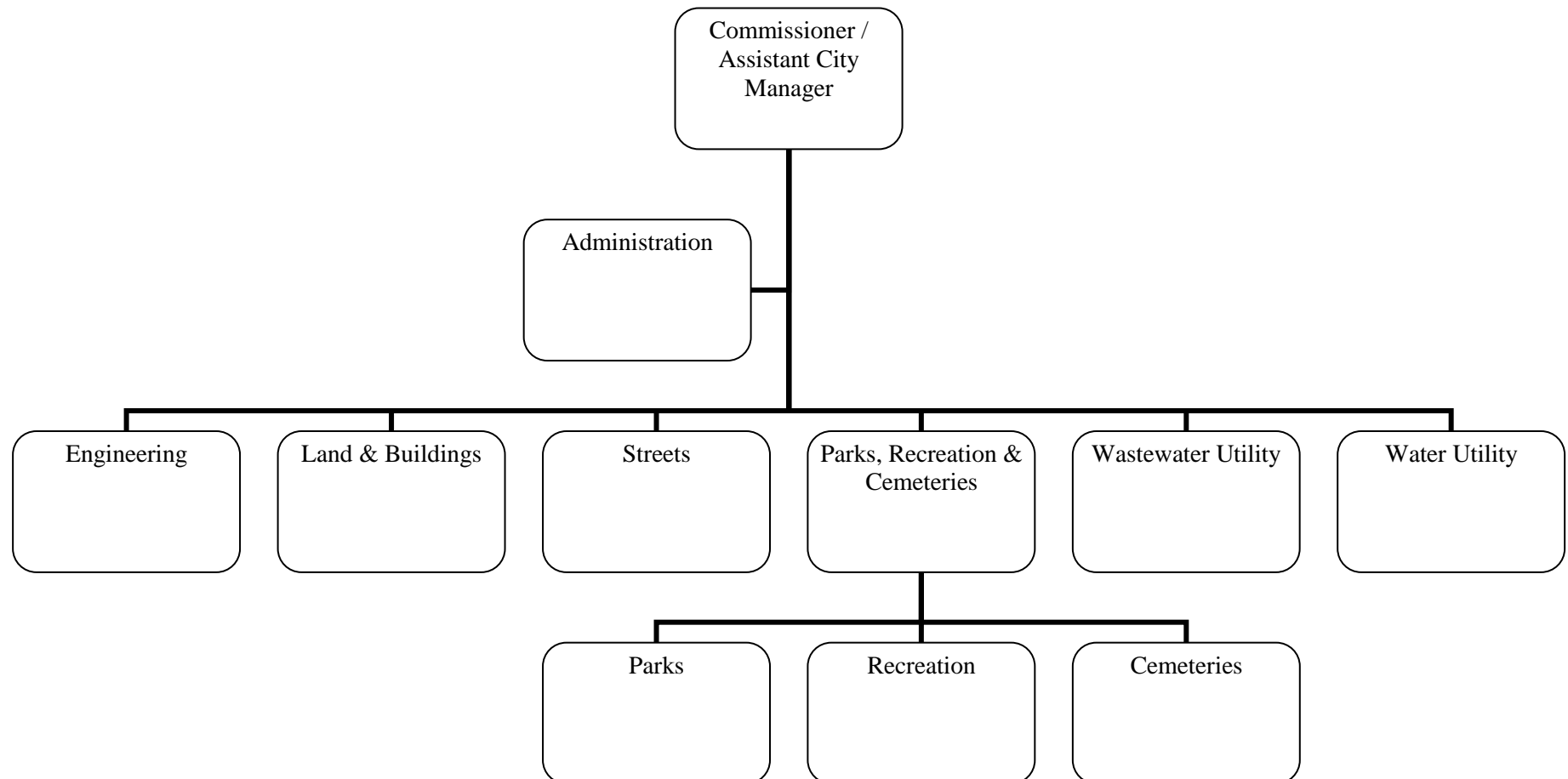
The Parks budget increases by \$15,707 (0.7%). The Cemetery budget increases \$25,675 (9.4%). The Recreation budget increases \$138,198 (25%) to reflect increased investment in summer programming.

STAFFING

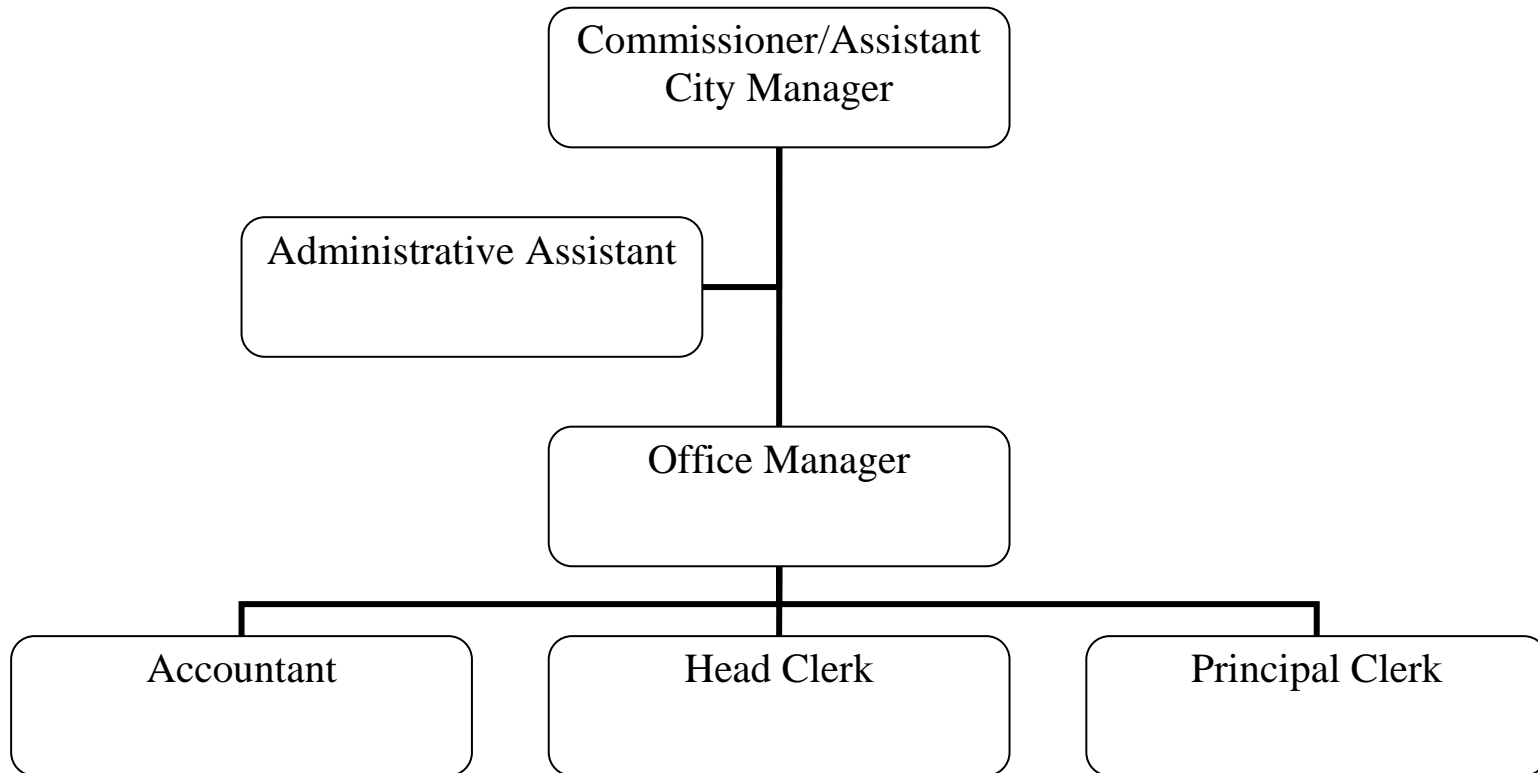
	2008	2009	2010	2011	2012	2013	2014
DPW	153	149	108	106	99	100	110



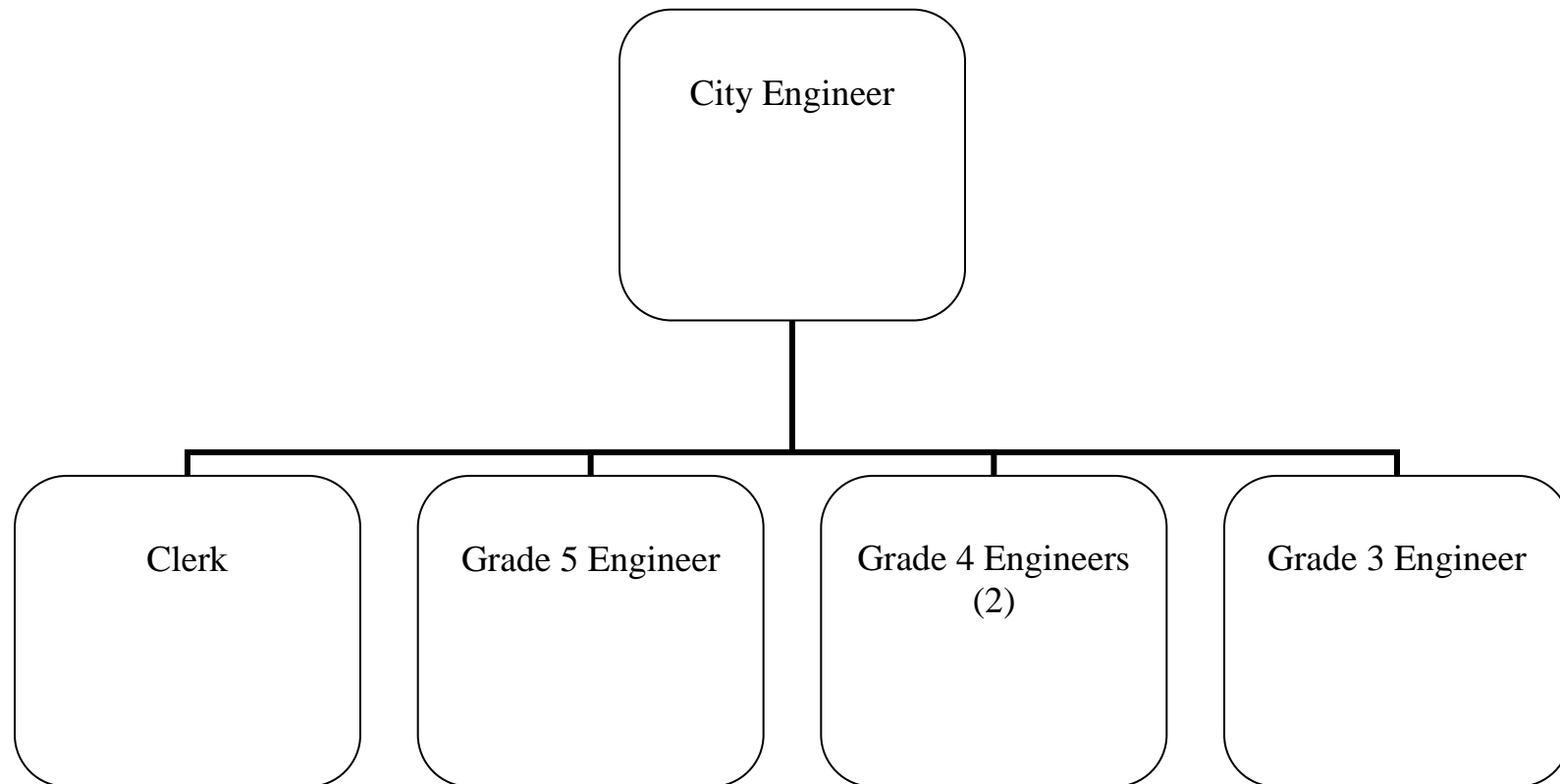
**City of Lowell
Department of Public Works
Organizational Chart**



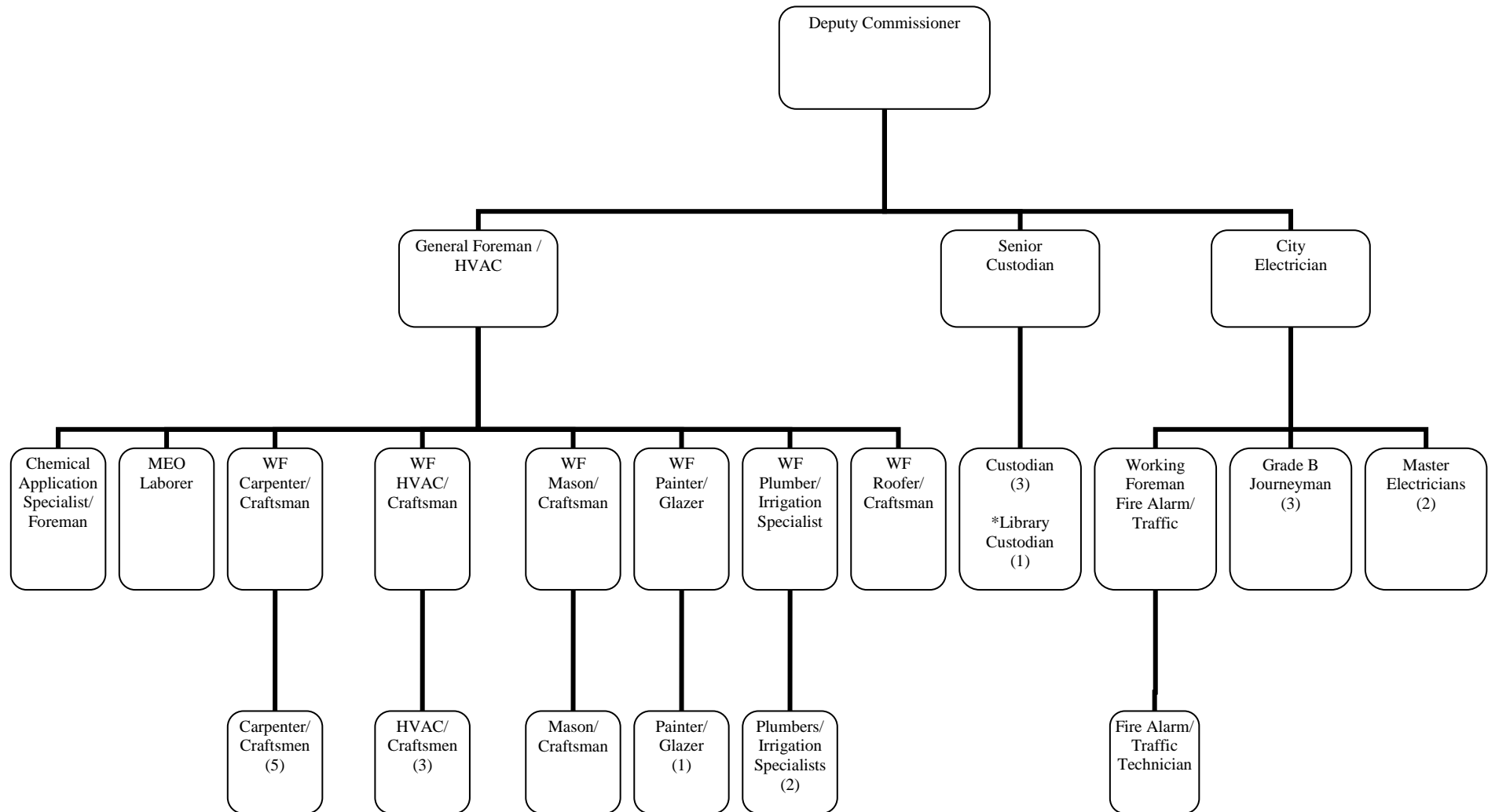
**City of Lowell
Department of Public Works
Administration
Organizational Chart**



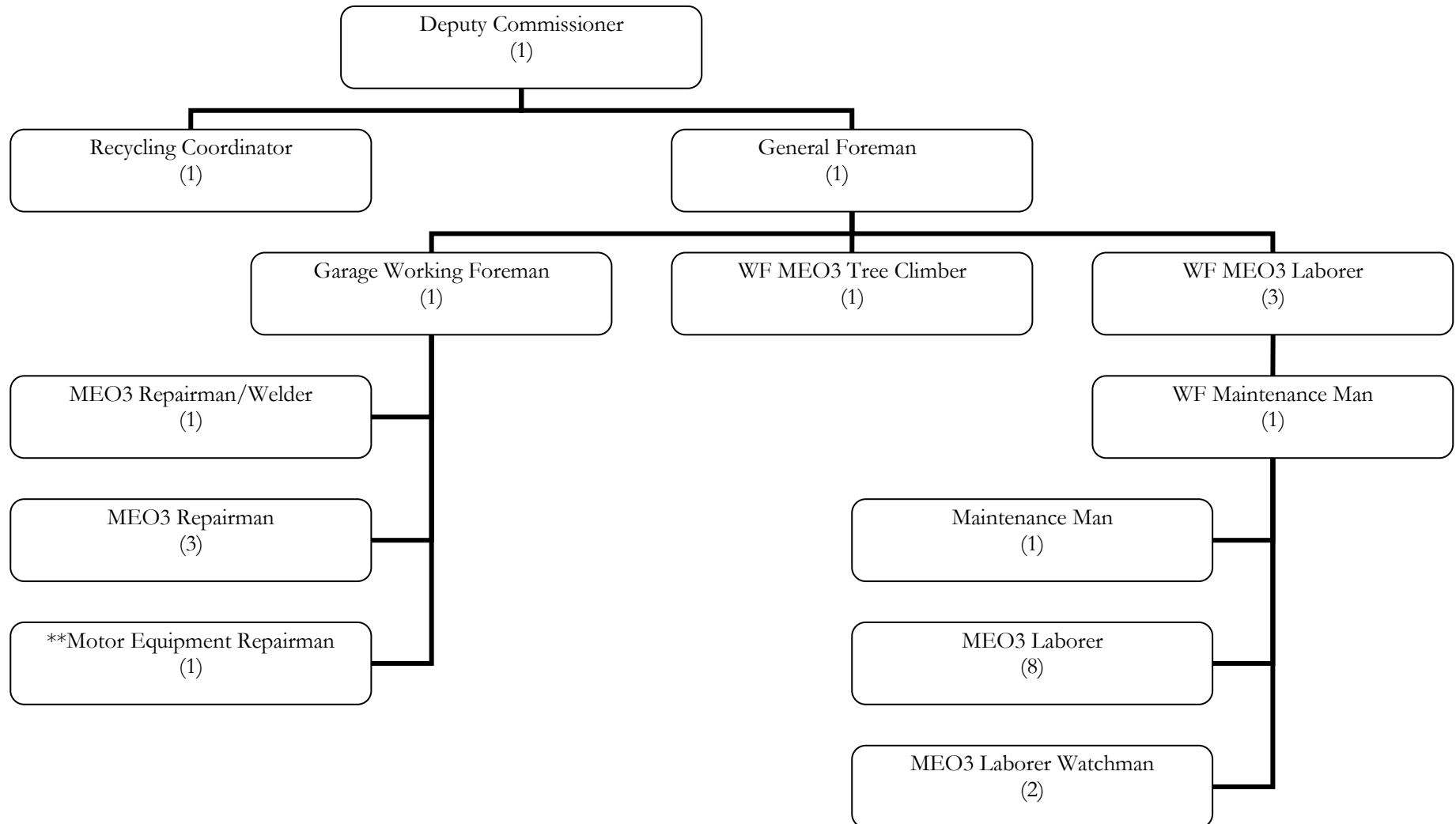
**City of Lowell
Department of Public Works
Engineering Division
Organizational Chart**



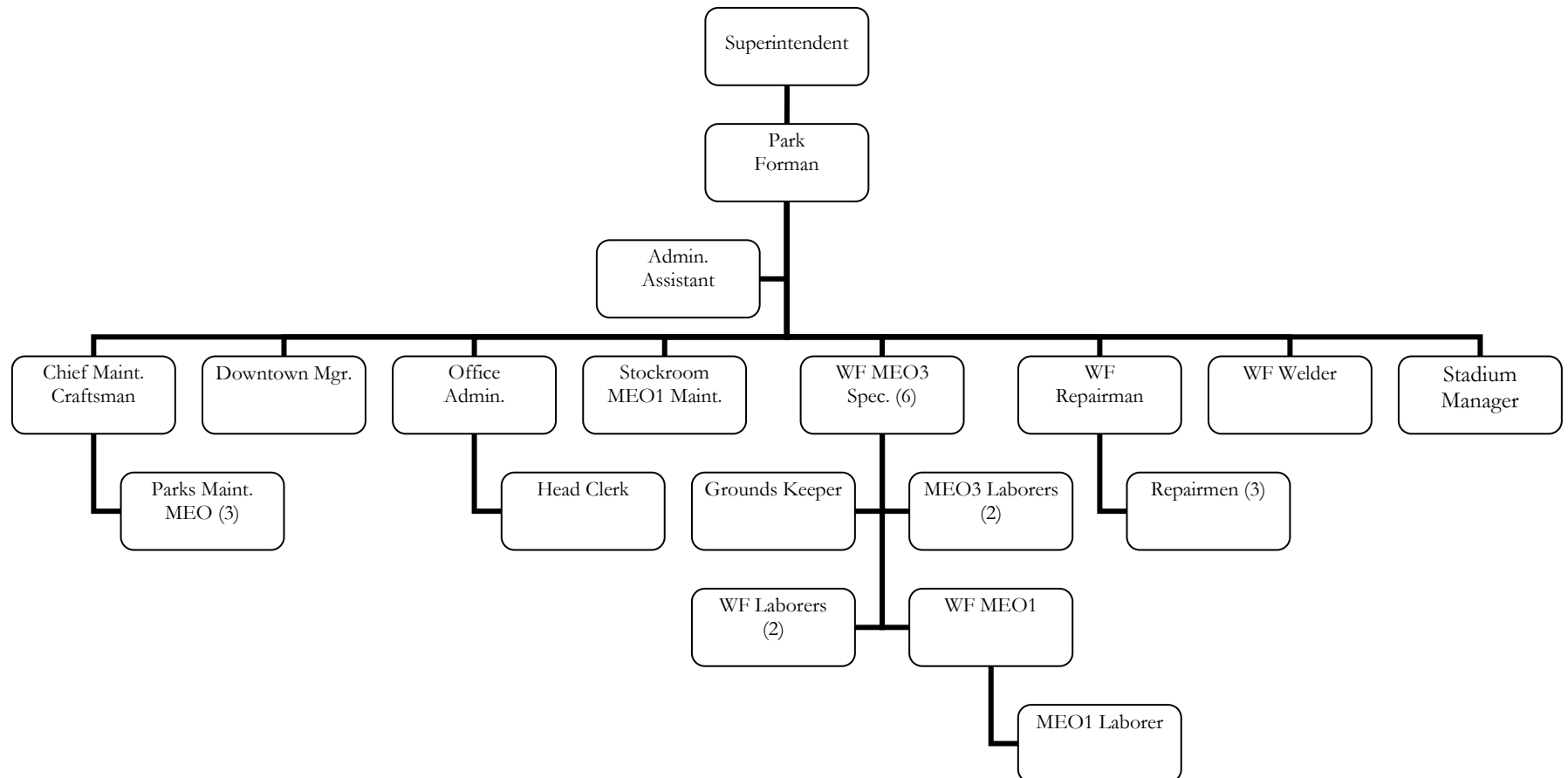
**City of Lowell
Department of Public Works
Land & Buildings Division
Organizational Chart**



**City of Lowell
Department of Public Works
Streets Division
Organizational Chart**

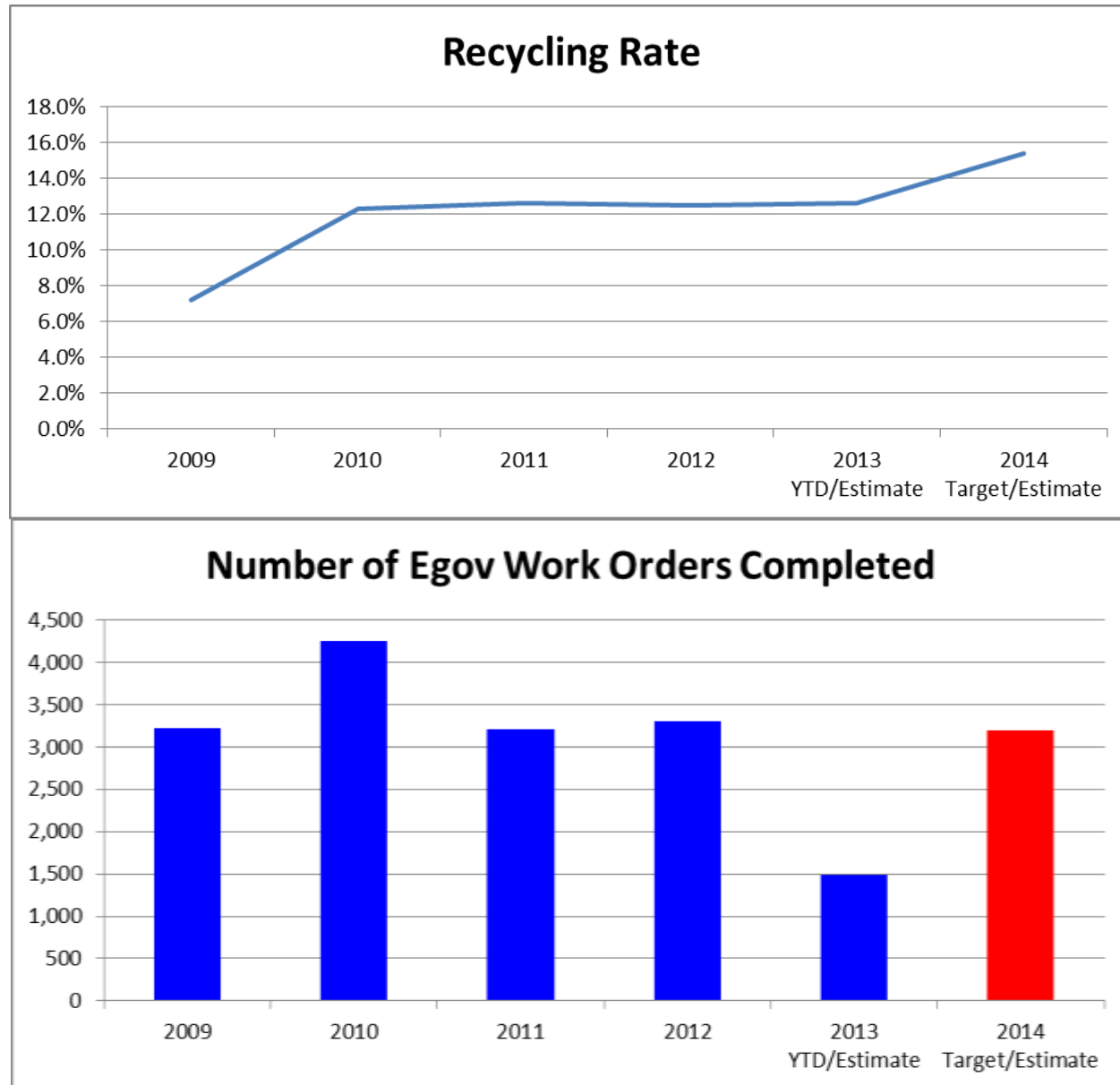


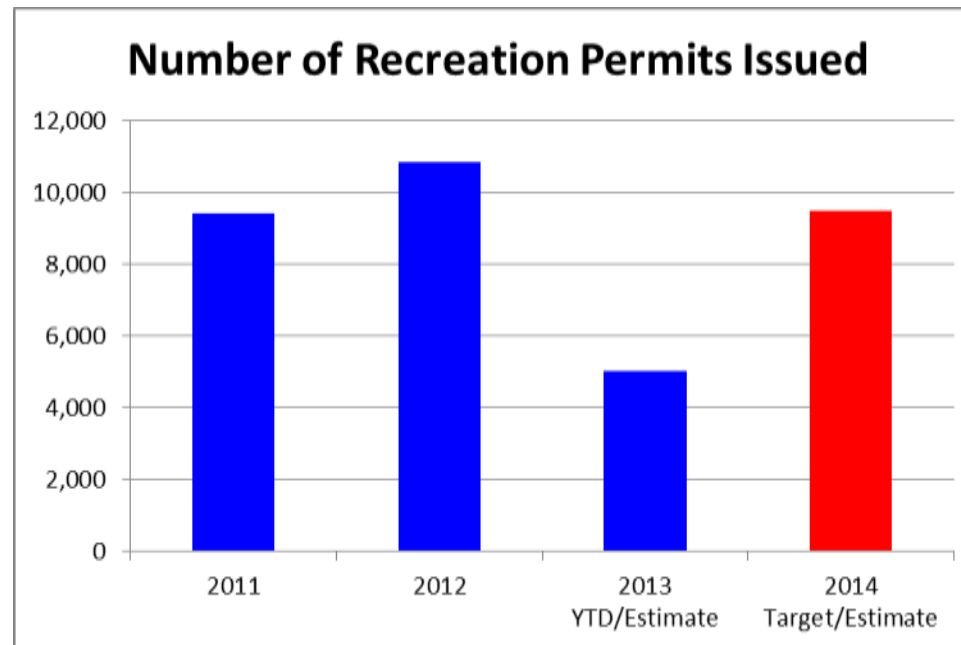
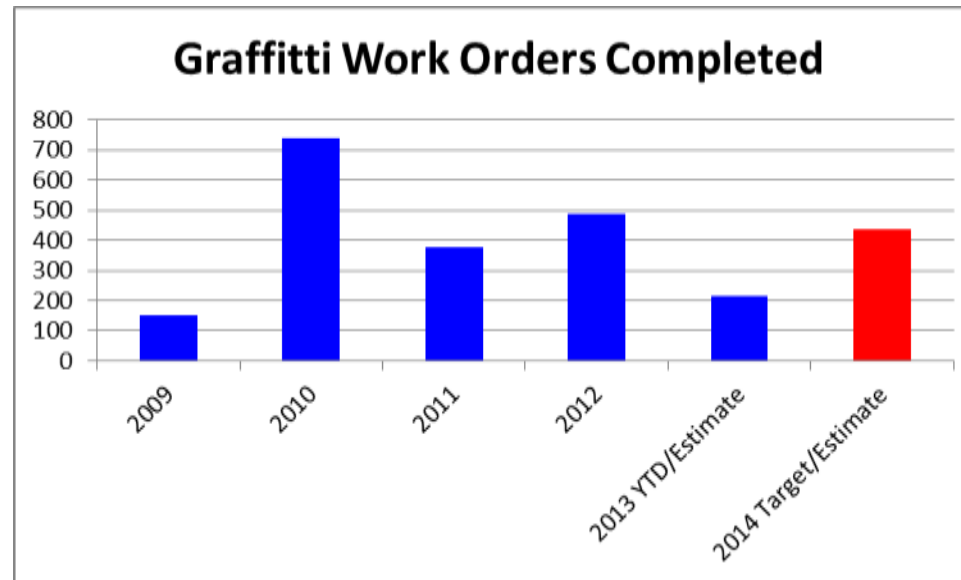
**City of Lowell
Department of Public Works
Parks Division
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD/Estimate	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
DPW	Miles of road repaved	Output	N/A	2	2	3	3	3	1	X			X	X			X
DPW	Miles of sidewalk refurbished	Output	N/A	N/A	N/A	1	0	1	N/A	X			X	X			X
DPW	Number of graffiti work orders completed	Output	149	737	375	486	214	435	60	X			X				X
DPW	Total tonnage disposed of	Outcome	35,053	29,840	29,036	29,203	18,952	27,500	-1,536	X	X		X			X	X
DPW	Memorial Squares and Islands maintained	Workload	180	180	183	183	183	183	0				X				X
DPW	Cemetery acreage maintained	Workload	119	119	119	119	119	119	0				X				X
DPW	Number of Tree Issues Responded To and Addressed	Output	503	454	375	437	252	235	-140	X			X			X	X
DPW	Number of streets accepted	Outcome	N/A	7	4	5	10	8	4	X							X
DPW	Number of city work orders completed	Workload	N/A	1,569	1,251	1,116	620	775	-476	X							X
DPW	Miles of road maintained	Workload	235	235	235	235	235	235	0	X						X	X
DPW	Number of potholes filled	Workload	2,695	2,746	2,339	2,703	1,207	2,600	261							X	X
DPW	Snowfall (in inches)	Workload	80.6	46.0	86.8	23.9	51.2	63.0	-23.8	X						X	X
DPW	Recycling Rate	Outcome	7.2%	12.3%	12.6%	12.5%	12.6%	15.4%	2.8%	X	X		X			X	
DPW	Number of recreation permits issued	Outcome	N/A	N/A	9,412	10,861	5,041	9,500	88	X			X				
DPW	Number of unique permit holders	Outcome	N/A	N/A	226	230	153	250	24	X			X				
DPW	Number of total Egov work orders completed	Workload	3,220	4,254	3,209	3,302	1,484	3,200	-9	X							

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD/Estimate	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
DPW	Number of vehicles maintained	Workload	N/A	N/A	140	180	173	200	60	X	X						
DPW	Grave operations per year	Workload	224	219	225	186	146	200	-25	X							
DPW	Number of school work orders completed	Workload	N/A	1,317	1,222	1,357	1,171	1,463	241	X	X				X		X
DPW	Reduce school work order backlog to 0	Goal						6/30/2014	NA	X					X		X





FINANCE & ADMINISTRATION - 400	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
Salaries - Permanent	330,832	337,537	345,031	341,225
S & W-Temp.	-	30,000	30,000	30,000
Overtime	442	500	5,000	5,000
Total	331,274	368,037	380,031	376,225
<u>Expenses</u>				
Utility Electricity	135,554	130,000	150,000	120,000
Utility Heating/Gas	32,970	40,000	40,000	30,000
Repair & Maint. Equipment	155,178	45,000	50,000	50,000
Electrical Repair & Parts	51,226	30,000	50,000	50,000
Tree Work	-	-	75,000	75,000
Rental of Equipment	71,169	-	20,000	20,000
Rental of Uniforms	9,373	15,000	12,000	10,000
Lease/Purchase - DPW Equipment	9,365	15,000	18,000	10,000
Professional Services	84,311	65,000	85,000	65,000
Inspection Stickers	-	-	-	5,000
Training	-	-	2,200	2,200
Advertising	3,437	5,000	5,000	4,000
Automotive - Tires & Tubes	129,648	150,000	150,000	130,000
Gas & Motor Oil-Supplies	98,239	100,000	100,000	100,000
Public Works - Supplies	27,821	30,000	30,000	30,000
Rep & Maint Electric Supplies	93,865	90,000	90,000	90,000
Office Supplies	12,082	8,000	10,000	10,000
Trans. Reimbursement	2,960	5,000	5,000	3,500
DPW - Various School Projects	55,971	40,000	80,000	80,000
Miscellaneous Charges	4,261	5,000	5,000	5,000
Plows & Frames	18,000	18,000	18,000	18,000
Fire Alarm Systems	13,599	10,000	20,000	20,000
Irrigation Equip/Supplies	7,890	5,000	10,000	8,000
Total	1,016,919	806,000	1,025,200	935,700
TOTAL BUDGET	1,348,193	1,174,037	1,405,231	1,311,925
<u>ENGINEERING</u>	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
Salaries -Permanent	385,258	450,386	463,566	463,566
Overtime	1,695	10,000	10,000	10,000
Outside Funding	(54,320)	(60,675)	(64,809)	(64,809)
Total	332,633	399,711	408,757	408,757
TOTAL BUDGET	332,633	399,711	408,757	408,757
<u>LAND & BUILDINGS</u>	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
Salaries - Permanent	1,313,506	1,486,743	1,782,460	1,647,093
Salaries Temporary	43,182	-	-	-
Overtime	104,056	77,000	125,000	125,000
Total	1,460,745	1,563,743	1,907,460	1,772,093
<u>Expenses</u>				
Utility Electricity	234,243	235,000	250,000	150,000
Utility Heating/Gas	124,601	280,000	125,000	125,000
Repair & Maint - Buildings	75,865	100,000	140,000	125,000
Custodial - Supplies	11,773	10,000	20,000	20,000
Graffiti Supplies	9,476	8,000	10,000	10,000
Building - Supplies	77,852	85,000	110,000	100,000
Trans. Reimbursement & Seminars	-	125	-	-
Building Improvements	84,528	112,000	120,000	120,000
Total	618,339	830,125	775,000	650,000
TOTAL BUDGET	2,079,084	2,393,868	2,682,460	2,422,093

ELECTRICAL	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries - Permanent	-	-	-	-
TOTAL BUDGET	-	-	-	-
STREETS	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries - Permanent	853,019	1,052,037	1,112,061	1,112,061
Salaries - Temporary	38,158	-	-	-
Overtime	33,622	20,000	30,000	30,000
Total	924,798	1,072,037	1,142,061	1,142,061
Expenses				
Improv - Highway - Sidewalks	39,370	40,000	50,000	50,000
Total	39,370	40,000	50,000	50,000
TOTAL BUDGET	964,168	1,112,037	1,192,061	1,192,061
WASTE COLLECTION & DISPOSAL	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Expenses				
Hazardous Waste Collection	28,788	32,000	35,000	30,000
Trash Collection & Disposal	5,744,279	6,100,000	5,800,000	5,150,000
Recycling Supplies & Services	58,814	50,000	60,000	40,000
Total	5,831,881	6,182,000	5,895,000	5,220,000
TOTAL BUDGET	5,831,881	6,182,000	5,895,000	5,220,000
STREET LIGHTING	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Expenses				
Energy - Street Lighting	427,165	400,000	500,000	500,000
Rep & Maint - Downtown Light Sup	63,179	63,000	73,000	63,000
Total	490,344	463,000	573,000	563,000
TOTAL BUDGET	490,344	463,000	573,000	563,000
SNOW & ICE	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Overtime	158,099	200,000	200,000	200,000
Total	158,099	200,000	200,000	200,000
Expenses				
Purchase of Services	216,713	725,000	725,000	775,000
Other Charges & Expenses	22,377	50,000	50,000	50,000
Salt & Sand	244,983	325,000	325,000	325,000
Total	484,073	1,100,000	1,100,000	1,150,000
TOTAL BUDGET	642,172	1,300,000	1,300,000	1,350,000
PARKS	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
S & W-Perm.	1,213,456	1,301,879	1,327,577	1,327,961
S & W-Temp.	85,281	82,000	167,000	100,000
Overtime	153,983	125,000	179,500	130,000
Dedications, Special Events	2,498	2,500	2,500	2,500
Longevity	1,020	1,020	1,020	1,020
Total	1,456,238	1,512,399	1,677,597	1,561,481

PARKS	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Expenses				
Utility Electricity	117,823	125,000	131,250	105,000
Utility Heating/Gas	40,349	55,000	57,750	35,000
Repair & Maintenance Equip.	88,154	90,000	92,250	90,000
Gateway Cities Program	4,130	5,000	5,000	5,000
Pool Maintenance	2,773	3,500	5,000	3,500
Professional Services	26,054	35,000	35,000	35,000
Training/Evaluation Program	-	750	750	500
Botanical Gardens	4,975	5,000	6,500	5,000
Parks Supplies - Other	42,420	44,500	44,500	44,500
Gas & Motor Oil - Supplies	62,991	73,500	77,175	60,000
Office Supplies	1,699	2,000	2,500	2,000
Misc.- Supplies - Other	19,852	19,500	19,500	19,500
Trans. Reimbursement & Seminars.	646	1,875	2,050	1,000
Licenses	3,105	3,500	3,500	3,500
Misc. Equipment Parks Department	9,652	23,500	23,500	10,000
Fences	15,000	15,000	22,500	22,500
Trimmers, Mowers, etc.	-	750	750	750
Communication Equipment/Expense	-	1,000	1,000	1,000
Field Maint./Other	29,797	9,750	9,750	9,750
Pool Renovations	-	3,500	3,500	3,500
Improvements - Parks & Playgrounds	151,828	120,000	132,000	132,000
Building Supplies	3,093	4,000	4,000	4,000
Field Maint./Other	-	13,750	13,750	13,750
Total	624,341	655,375	716,225	622,000
TOTAL BUDGET	2,080,579	2,167,774	2,393,822	2,183,481
CEMETERY	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
S & W-Perm.	94,877	97,354	97,354	97,354
S & W-Temp.	14,376	20,000	25,000	25,000
Overtime	26,576	10,000	15,000	15,000
Total	135,829	127,354	137,354	137,354
Expenses				
Utility Heating/Gas	7,000	10,000	11,000	7,000
Utility Electricity	3,634	4,000	4,400	1,000
Repair & Maintenance Equipment	656	-	-	-
Lease/Purchase Equipment	401	-	-	-
Professional Services	140,235	115,000	155,000	130,000
Miscellaneous Charges	3,706	1,800	2,225	2,225
Cemetery General Improvement	4,856	3,750	3,750	3,750
Fences	2,500	2,500	7,500	7,500
Mowers/Blowers/Weed Eater	850	-	-	-
Westlawn II - Cemetery Improve	3,488	3,500	3,500	3,500
Groundskeeping - Supplies	441	500	1,000	1,000
Office Supplies	500	500	1,000	1,000
Cemetery - Flowers/Bushes	2,156	2,500	2,750	2,750
Misc. - Supplies - Other	500	500	500	500
Total	170,922	144,550	192,625	160,225
TOTAL BUDGET	306,751	271,904	329,979	297,579

HUMAN SERVICES

Health
Council on Aging
Veterans
Recreation

HEALTH DEPARTMENT

The Health Department strives to preserve, maintain, and enhance the City's public health. Its programs target the prevention of communicable and chronic diseases, promote environmental health and enforcement of health regulations. The Department also provides emergency preparedness and medical response to public health challenges. The Public Health Division is the recipient of a MDPH grant (MassCALL2) that has allowed opioid overdose awareness education and outreach.

The Health Department provides nurses to the Lowell Public Schools throughout the City as well as private schools under the Essential School Health Grant. The Department also manages the contract for the City's ambulance provider, Trinity EMS. The Health Department also promotes, implements and enforces tobacco regulations regionally (Lowell and Lawrence) to protect the public from the harmful effects of secondhand smoke, and to reduce youth access to tobacco products. Currently there is a public health initiative promoting voluntary adoption of smoke-free policies in multi-residential buildings.

ACCOMPLISHMENTS

Public Health Division

- Provided **964** immunizations to City of Lowell residents, employees, retirees, elderly, infirmed, and students.
- July 2012 began a new initiative of vaccinating close adult contacts of infants under the age of 12 months with the TdaP vaccine to prevent infants from contracting Pertussis (Whooping Cough). Conducted outreach to **39** medical providers notifying them of this initiative and delivered to these providers **399** posters regarding TdaP vaccination.
- Working with funding from the MassCall2 Grant, (a grant awarded to the City of Lowell Roundtable on Substance Abuse and managed by the Lowell Health Department) **3,341** community members inclusive of students, parents, EMS providers, incarcerates, and individuals in recovery from substance abuse, were educated through outreach about opioid overdose prevention.
- Performed case management on **826** Lowell residents with a reportable communicable disease (including Tuberculosis) which ultimately interrupts the transmission of disease.
- Attended several Health Fairs and passed out **200** window safety guards, as well as educational information, to families with children or grandchildren under the age of 6 in an effort to promote the Kids Can't Fly window safety initiative.

School Health Division

- The School Health Unit nurses are responsible for the review, update, and daily legal documentation in the electronic medical records of each student enrolled in the Lowell Public Schools averaging over **14,500** each year. This meets the required data transmission to MDPH (Massachusetts Department of Public Health).
 - Refugees - The School Health Unit has developed a working relationship with METTA Health Center and the International Institute to service greater than **4,000** Limited English Proficient (LEP) students and families.

- Family Resource Center – The School Health Unit has developed a working relationship with the Family Resource Center, Lowell Community Health Center, and the Lowell Public Schools to ensure immunization compliance, health record review, and care plan development for newly enrolled students.
- Immunization requirements – The Health Department’s School Health Unit has a 98% compliance rate which is well ahead of all other Massachusetts school districts.
- Lowell Public School Students visit the nurses’ office on a daily basis for a variety of needs including:
- Chronic Disease Management of **2,019** students with Asthma, **29** students with Diabetes, **577** students with life threatening allergies and 55 students with seizure disorder.
- Acute Care Management of **80,274** Office Visits due to illness and injury.
- Health Maintenance of **4,457** Postural Screenings, **8,791** Vision Screenings, **6,848** Hearing Screenings, and **3,438** BMI Screenings.
- Life Threatening Allergy Training to all school staff and faculty.
- A comprehensive eye exam by pediatric eye doctors, New England Eye on-Sight *Mobile Eye Clinic*, was performed in schools for **125** students who had failed the vision screening and needed follow-up. Sixty-eight (**68**) pairs of glasses were provided free of charge to those students in need.
- Diabetes Liaison Nurse facilitated care between Children’s Hospital and the Joslin Diabetes Center physicians, nurse educators, and nutritionists, and Lowell school children and families incorporating school, home, and tertiary care on-site in the Lowell Public Schools.
- Return to classroom rates monthly average of **91%** keeping students learning in the classroom and on target with educational guidelines.

Administrative Division

- Successfully completed all purchasing and vendor payments for all services, supplies and equipment ordered for the Clinical Nursing Staff, School Nursing Staff, Opioid Grant Outreach, Bioterrorism Preparedness grant, Essential School Health Grant, Mass in Motion grant, and the Tobacco Control Grant. Additionally oversees the Departmental benefit administration and payroll of over two million dollars (**\$2,000,000**) each fiscal year inclusive of City and Grant funded salaries of which over \$1.3 million contributes towards the City’s Maintenance of Effort totals.
- Processed **1,313** permits pertaining to Burial Permits, Funeral Directors, Body Art facilities and practitioners, Tobacco permits and Tobacco fines. Processes approximately **320** supply requests annually from the School Nurses to maintain supplies at a safe and practical level in each of Lowell’s public schools.

MERRIMACK ALCOHOL & TOBACCO CONTROL COLLABORATIVE (MATC)

- The Community Transformation Grant (CTG) designed to promote the voluntary adoption of smoke-free policies at multi-unit residential buildings has started to pay off. The Lowell Housing Authority has decided to make all of his properties smoke-free by April/2014. The Coalition for a Better Acre (CBA) is also moving in the same direction, and it’s currently surveying its residents.

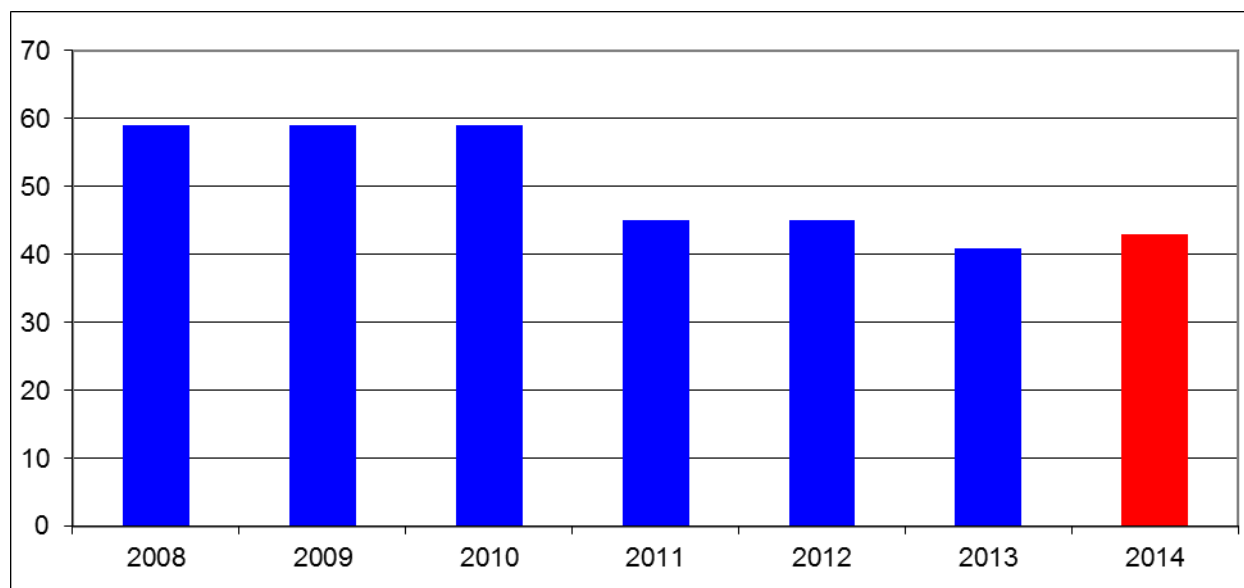
- Assisted the Lawrence Board of Health in passing new regulations on 11/14/12 to ban the sale of tobacco products at retail stores through tobacco vending machines. The new regulations also banned the operation of “smoking bars” or Hookah Lounges in the city.
- Completed all enforcement and policy development tasks in accordance with the goals and objectives contained in state-approved work plan; and
- Reduced rate of illegal tobacco sales to minors in:
 - Lowell from **1.4%** (FY12) to **0%** (YTD).
 - Lawrence from **7.7%** (FY12) to **2.6%** (YTD)

BUDGET STATEMENT

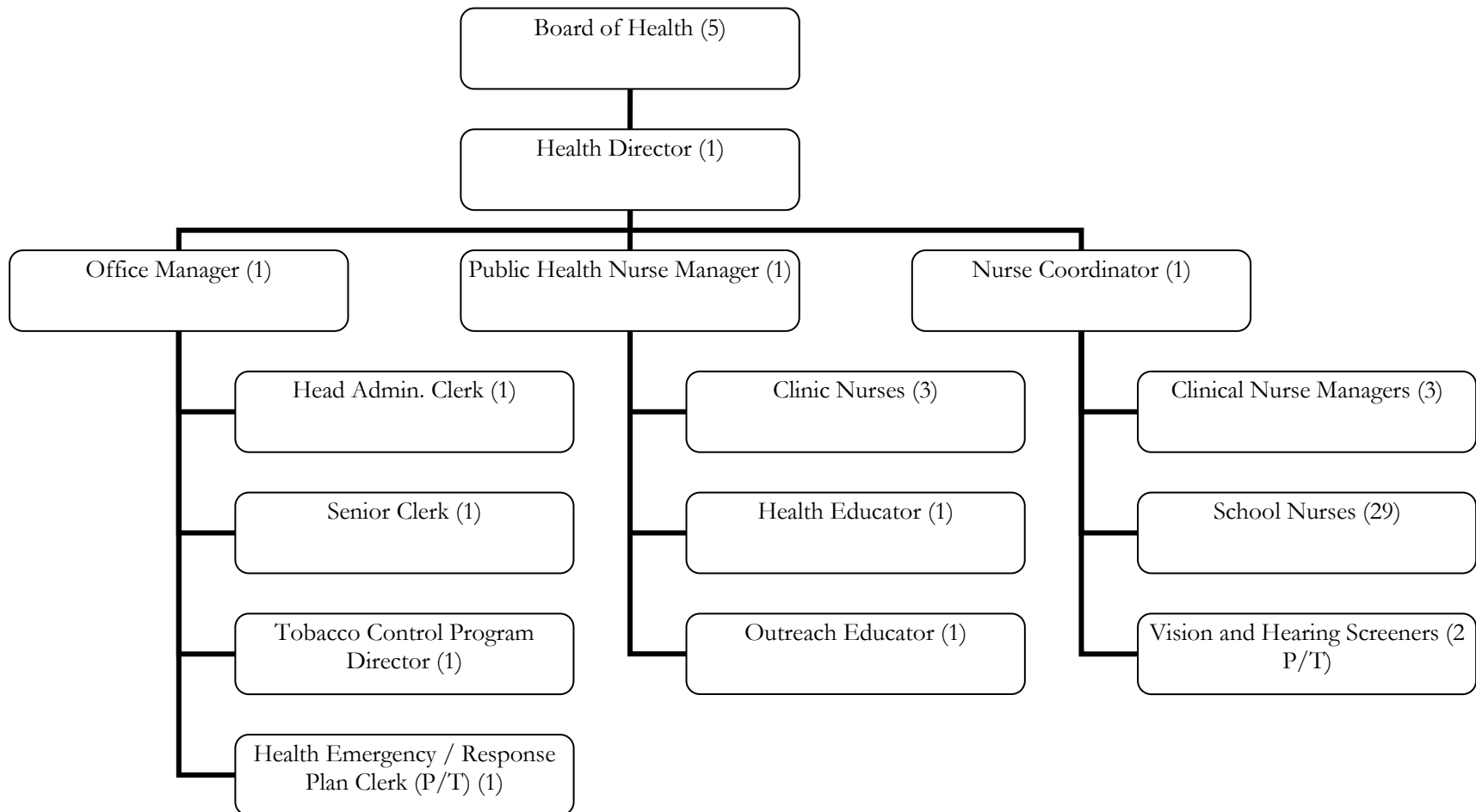
The Health Department Budget for FY14 is \$2,257,090 which represents an increase of \$198,497 (9.6%) over FY13. The increase represents a 2.5% cost of living increase for non-union (Ordinance) personnel. Seventy-five percent (75%) of the Health Department employees have a newly negotiated collective bargaining agreement through FY15. Those employees have been adjusted by 1.5% for FY13 and 2.5% for FY14. Remaining union personnel have been adjusted by a 1.5% COLA. Newly negotiated contractual obligations account for the additional budgetary increases.

STAFFING

	2008	2009	2010	2011	2012	2013	2014
Health	59	59	59	45	45	41	43

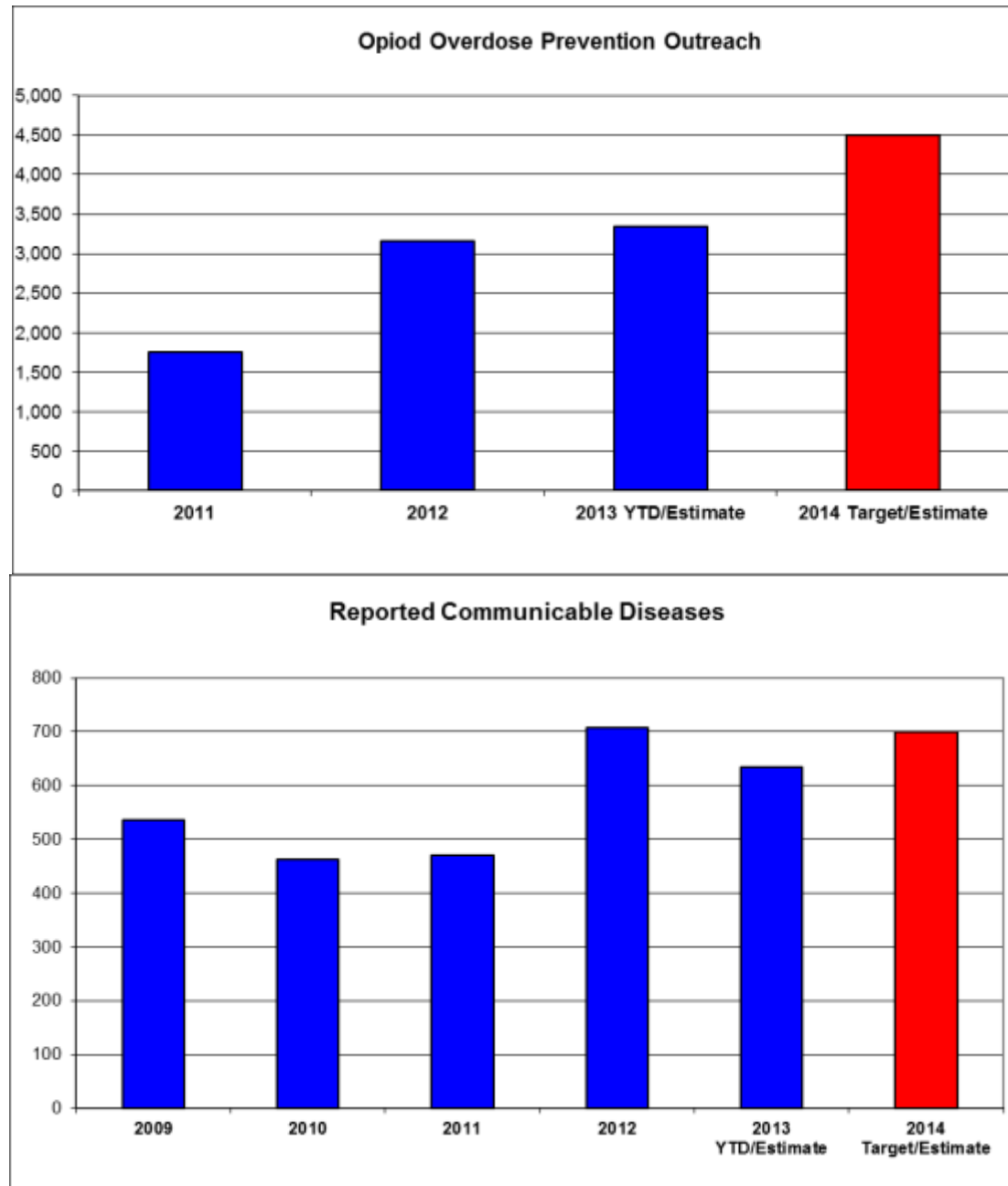


City of Lowell Health Department Organizational Chart



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Health	Reported communicable diseases	Outcome	536	463	470	708	635	700	0.00%			X					
Health	Percentage of students who return to class after visiting school nurse	Outcome	90.00%	89.70%	90.30%	91.00%	92.00%	95.00%	4.00%			X		X			
Health	Adoption of state-wide model of Youth Access Regulations	Workload	N/A	N/A	N/A	N/A	0.00%	100.00%	100.00%			X					
Health	Number of housing units that are designated smoke-free	Outcome	N/A	N/A	N/A	N/A	0	1,896	100%			X					
Health	Number of meetings with with landlords regarding smoke-free housing	Output	N/A	N/A	N/A	N/A	4	7	75%	X		X	X				
Health	Assist the Board of Health in adopting the state-wide model of Youth-Access regulations	Goal						6/30/2014	N/A			X					
Health	Percentage of death reports made electronically	Output	N/A	N/A	N/A	0	0	100%	100%	X		X					
Health	Immunizations	Workload	N/A	9,432	1,524	1,370	964	1,250	-9.60%			X					
Health	Opiod overdose prevention outreach	Output	N/A	N/A	1,753	3,165	3,341	4,500	35%			X	X				
Health	Communicable disease case management inclusive of TB	Workload	N/A	479	506	804	826	840	4%			X					
Health	School Screenings	Output	N/A	18,954	23,558	23,534	14,804	23,000	0%			X		X			
Health	Medical procedures	Output	N/A	134,040	145,032	143,089	85,877	140,000	0%			X					
Health	Grants administered	Workload	N/A	6	4	6	7	7	17%		X						
Health	Permits Issued	Workload	N/A	4,870	1,302	1,313	1,018	1,310	0%	X		X					
Health	Nursing supply orders	Workload	N/A	360	330	316	260	350	10%	X							

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Health	Number of deaths attributed to opioid overdoses	Outcome	18	25	24	30	5	30	0%			X	X				
Health	Number of deaths pending determination of opioid overdose by the medical examiner	Outcome	1	5	3	9	59	9				X	X				



HEALTH DEPARTMENT 510	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
S & W - Perm.	2,042,260	2,154,397	2,394,813	2,364,813
Overtime	1,283	3,000	3,000	3,000
Longevity	131	131	131	131
Outside Funding	(199,780)	(184,635)	(210,054)	(210,054)
Total	1,843,895	1,972,893	2,187,890	2,157,890
Expenses				
Utilities-Gas/Electricity.	21,476	23,000	23,000	20,000
Repair & Maint. Equipment	2,435	4,500	4,500	3,000
Professional Services	14,642	22,000	22,000	15,000
Advertising	385	1,500	1,500	500
Printing & Binding	1,969	2,000	2,000	2,000
Computer Equip & Software	1,218	1,100	1,100	1,100
Dues & Subscriptions	1,577	1,600	1,600	1,600
Trans. Reimburse. & Seminars	16,010	14,500	42,000	42,000
Equipment - Other	1,486	1,500	1,500	1,500
Office Furniture & Equip	1,389	1,500	1,500	1,500
Health Nurse Supplies	7,997	8,000	8,000	8,000
Office Supplies	1,999	2,000	2,000	2,000
Misc - Supplies - Other	999	1,000	1,000	1,000
Uniforms & Other Clothing	2,760	1,500	-	-
Total	76,341	85,700	111,700	99,200
TOTAL BUDGET	1,920,236	2,058,593	2,299,590	2,257,090

COUNCIL ON AGING

The Lowell Council on Aging (LCOA) is a senior center that offers programming in the areas of nutrition, health/fitness, outreach, education, socialization, transportation and more. By offering these services within the City, seniors are able to meet many of their daily needs. The Senior Center is a multi-purpose center that plays a major role in Healthy Aging & assisting seniors with aging in place and remaining independent in their community. With the help of over one hundred volunteers and a hard working staff we are able to meet a multitude of these needs and assist the senior community with accessing these very important supportive services.

The Council on Aging is open seven days per week. Monday-Friday, from 6:30 am - 4:00 pm. Saturday and Sunday, from 7:00 am - 12:00 pm.

A full course lunch is available daily at 11:30 am. Meals are prepared on site daily by a Food Safe Certified Chef/Cook. The monthly menu is approved by a licensed dietitian through the Merrimack Valley Nutrition Program. Transportation is available by calling the Council on Aging before 9:00 am on the day transportation is needed.

A variety of exercise for health programs are held weekly to include: an exercise equipment fitness room, Tai Chi, Yoga, Strength training-Bone Builders Class, Aerobics, Hula & Country line dancing, Holistic Healing, and a Breathing and Meditation class.

Many health and well-being services available are Blood Pressure clinics, health screenings, podiatry, Medication Safety seminars, Physicians, Chiropractors and Pharmacist questions and answer and seminars and prescription check-ups, manicures, stroke awareness, cholesterol screenings, blood glucose testing, memory screenings, vision and hearing tests, dental screenings, sharp disposal program, kidney disease screenings, chronic illness seminars, stress and anxiety support group and Lowell Police drop-in.

The center has a team of diverse Outreach workers that assist seniors with a variety of services and application assistance, to include: Food Stamps, over 55 working programs, fuel assistance, benefits check-up, housing assistance, various health insurance information, tax preparation, social security, welfare, legal services, call reassurance programs, intergenerational activities, Shine Council (insurance specialist) services, and referrals for Meals on Wheels, In Home Care Services and Adult Day Care. The Council on Aging Outreach Staff are able to offer assistance in various languages to include, English, Spanish, Portuguese, Khmer & Hindi.

Educational programs are available throughout the year and include a wide variety of seminars and educational classes, computer classes, medical/health related informational meetings, AA meetings, CPR certification, physician seminars to include: joint replacement, healthy heart eating, living with diabetes, cancer awareness, bereavement support, medication safety, fall prevention, and alzheimers/dementia early detection.

Social activities are held daily, to include: Cards/Gaming, pool room, Wii game tournaments, movie days, library annex with public computers, computer lab for complimentary computer classes, tv/lounge, quilting, knitting & crocheting, Bingo, choral group, crafting classes, holiday

theme parties, senior swap meets, dancing socials, special dinners, trips, trivia game days, library annex, community puzzle table, many volunteer opportunities.

The benefits of the Council on Aging in Lowell is widely spread. Increased socialization and involvement in the community are critical to Healthy Aging and therefore a good investment. The LCOA provides seniors with a way to enjoy recreational and social activities, as well as being able to develop and continue to age gracefully and in place. The LCOA provides seniors with healthy meals, socialization, physical fitness and transportation that they otherwise would have a hard time receiving. The funding of transportation costs, such as fuel, vehicle oil and vehicle repairs and maintenance of vehicles is an important component to being able to continue offering these services to seniors.

ACCOMPLISHMENTS

- To date this fiscal year (7/1/12-3/2013) the LCOA has served over 1,103 unduplicated seniors on site (*THIS NUMBER ONLY INCLUDES SENIORS THAT HAVE AND UTILIZED THEIR SWIPE CARDS UPON ENTRANCE*). This number represents the amount of unduplicated seniors that attend an activity or rendered service on site and obtained a swipe/Identification card. Many other senior participants are served that have not yet obtained a card (for whatever reason; time, personal, swipe card sometimes is down for repairs & maintenance). The staff does their best to advise the seniors attending programs to obtain a swipe card. This allows for the LCOA to receive an unduplicated number of seniors served, provides personal client information as well as emergency contact and health related information. Several other seniors are served annually through drop in visits, telephone contacts and referrals.
- The LCOA has implemented some new programs this year in addition to the over fifty various programs/activities/services already offered weekly (2,600 annually). The new activities include; getting fit classes on Wednesday's, Bereavement Support Group, Ask a nurse, and have added new educational seminars, to include optimal estate planning and money management seminars and various City of Lowell department education for those departments that serve the public, such as Health, LPD, Fire, Recycling, Building/Inspectional services, Assessors and more. The LCOA worked with the various City of Lowell departments to both benefit the senior population to increase their knowledge of how the city government offices work and what they have to offer. It also gives the various City departments a chance to see what areas are working and what areas can be improved. The LCOA has also added narrative information provided by other City of Lowell departments to the monthly newsletter "The Heritage", such as, Human Relations insurance updates for changes and open enrollment dates, Public Health updates and concerns (Shingles, Flu and more), recycling information (pick up dates and how garbage and recyclables should be put out for pick up), Building department (permit information, rules and guidelines), Library activities and more.
- The LCOA has been able to re-secure funding for the continued employment of the part time Minority Outreach Coordinator (Khmer & English speaking) through the FY13 State-Formula Grant. The Minority Outreach worker makes it possible through translation for

the Cambodian elders whom only speak Khmer to communicate with staff and receive services needed.

- The LCOA has partnered with Burlington Council on Aging to offer an on-site Indian Outreach Program to non-English speaking Indian seniors. Two Outreach workers are available on Wednesdays and Fridays from 8 am – 12 noon. A special ethnic Indian meal is served on Fridays at 12 noon and speakers are brought in once per month for education on various topics. These services are made possible through a grant obtained by the Burlington senior center.
- The LCOA continues to serve approximately 200 unduplicated low income seniors with a free monthly grocery bag "Brown Bag Program" through a partnership with Elder Services of the Merrimack Valley.
- The LCOA was able to assist another 30 seniors with taking part in the City of Lowell Tax Incentive Program. Each senior receives a \$750 rebate of their real estate tax bill by volunteering/working in various City departments where they perform 100 hours to receive this abatement. The interest in this program has increased by both seniors and city departments.
- The LCOA was able to assist over 250 seniors with free tax preparation by partnering with AARP tax services.
- The City of Lowell and the LCOA opened an emergency shelter a few times during this fiscal year. The first shelter was opened for the Easter Sunday 2012 fire that affected many families and the shelter opening for the Blizzard of 2013. Many shelter management trainings have been attended by the Director of Council on Aging.
- The LCOA installed four additional surveillance cameras in 2013 to increase the monitoring of public program space entrances/exits. This assists in decreasing items being taken from the public areas, as well as increases the public's well-being and safety.
- The LCOA replaced the picture identification software program through "Identicard" to enable seniors to obtain a new picture identification card. The previous system was aging and not responding with computer software and memory. Many senior's participants and senior volunteer received their cards in FY13 before system broke. Others will begin receiving their new identification cards during March 2013 and will be completed by June 30th. The identification cards assist in many ways. They enable participants to easily seek out a COA volunteer for assistance when needed, assist seniors in receiving elderly discounts when shopping at various stores, help COA staff and employees identify a senior on site if during an emergency and can be utilized as a second form of Identification (it is not a government issued id).
- The LCOA has added a second floor telecommunications tv/board that advertises upcoming programs and activities for senior enjoyment, updates and education. It also shows the weather. This telecommunication board ties into the telecommunication board that is in the first floor Great hall of senior center.

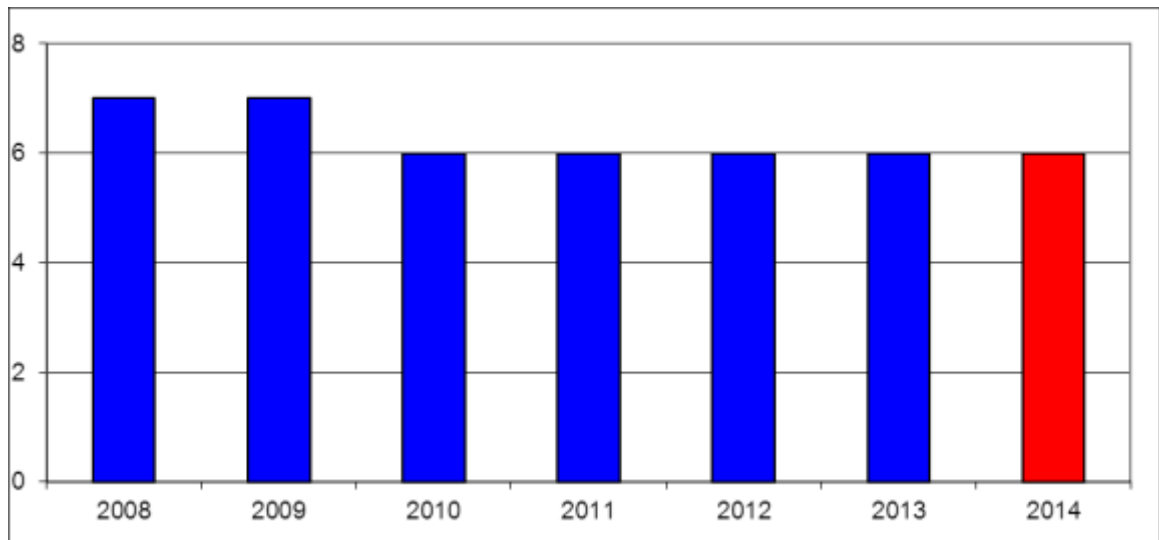
- The LCOA replaced one of the aging treadmills with a brand new treadmill in the senior exercise equipment gym.

BUDGET STATEMENT

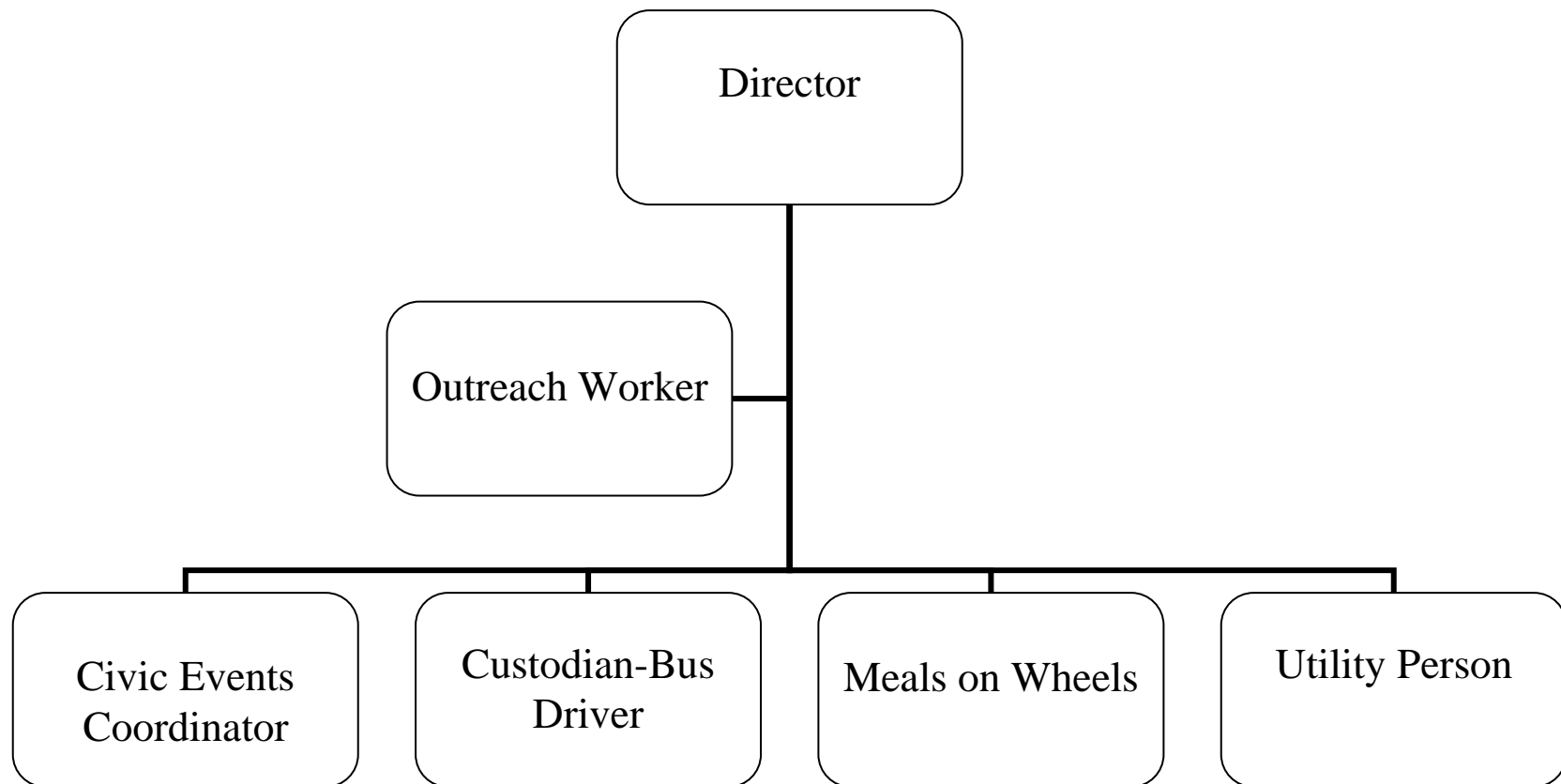
The Council on Aging staff budget increased \$4,583.00 over the previous fiscal year. This increase results from staff increases to including AFSCME 1705 staff, (1.5% increase) Ordinance staff, (1.5% increase) & (1/1/14-2.5% increase) and full time AFSCME 2532 staff (upon satisfactory annual evaluation performances). The COA operational costs have increased by \$8,150.00. This is due to the \$5,000 decrease in FY13-14 CDBG Federal Funding.

STAFFING

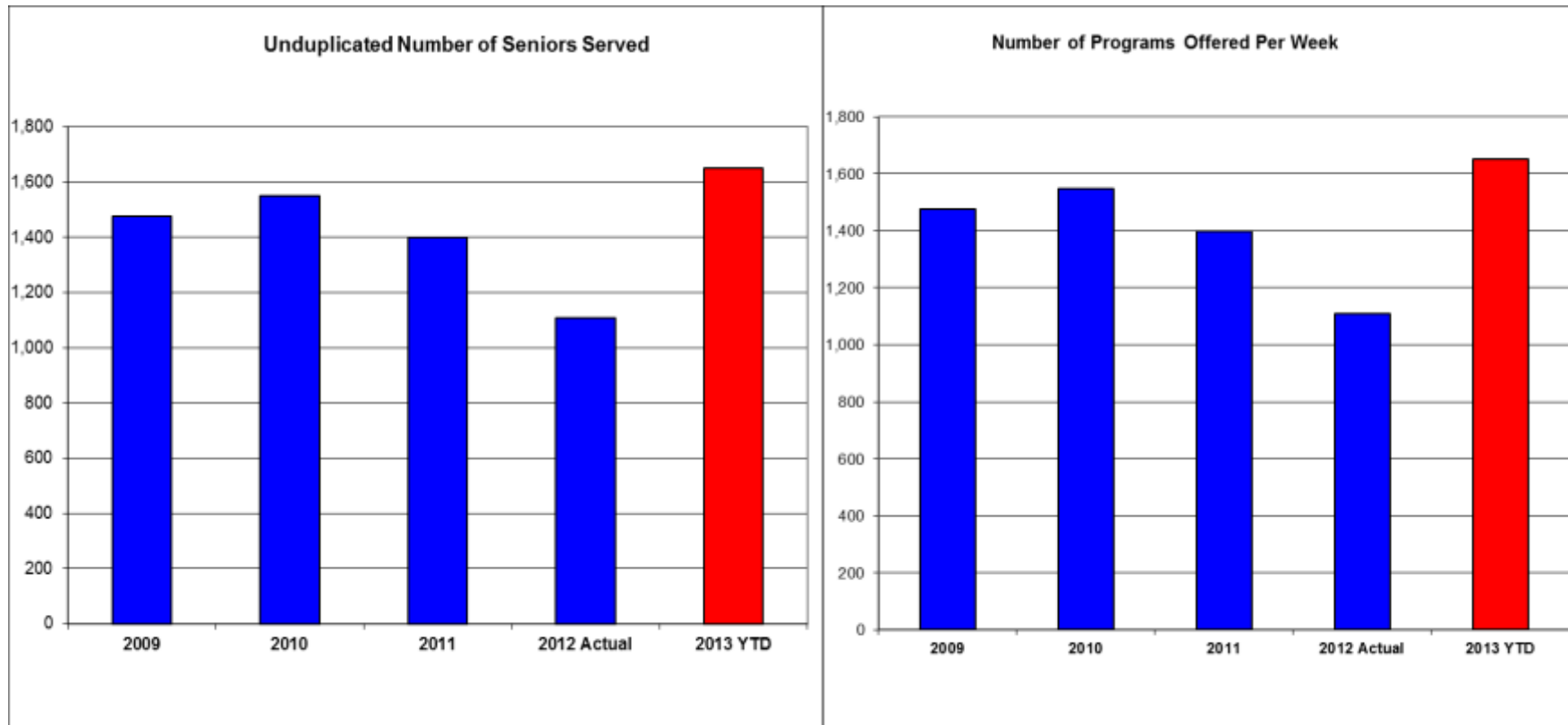
	2008	2009	2010	2011	2012	2013	2014
COA	7	7	6	6	6	6	6



**City of Lowell
Council on Aging
Lowell Senior Center
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Council on Aging	Train and certify all COA staff with heart saver/ AED certification	Goal						41,820	N/A	X	X						
Council on Aging	Re-paint all restrooms, the stairwells and downstairs foyer	Goal						41,820	N/A					X			
Council on Aging	Total number of Senior Tax Incentives participants with job placement	Outcome		25	30	30	30	30	0	X							
Council on Aging	Total number of Seniors that received free tax preparation	Output		225	250	250	167	250	0				X				
Council on Aging	Total number of annual outgoing COA bus trips to various places of interest	Output		78	130	130	68	130	0				X				
Council on Aging	Total number of grocery shopping trips from senior housing	Output		156	156	156	117	156	0			X	X				
Council on Aging	Total number of meals on wheels intakes and referrals taken by COA	Output		39	30	40	40	40	0				X				
Council on Aging	Unduplicated number of low-income seniors receiving monthly brown bag grocery program	Output		145	150	165	165	200	35				X				
Council on Aging	Number of programs offered annually	Output		N/A	2,704	2,836	3,120	3,380	544				X	X			
Council on Aging	Number of programs offered per week	Output		50	52	56	60	65	9				X	X			
Council on Aging	Number of unduplicated seniors served	Workload		1,477	1,549	1,399	1,108	1,650	251				X				
Council on Aging	Appx number of phone calls and referrals for COA staff	Workload		13,000	13,000	13,000	10,000	13,500	500				X				



SENIOR CENTER - 541	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W Perm.	308,254	314,589	326,528	326,528
Outside Funding	(87,588)	(90,088)	(97,444)	(97,444)
Total	220,666	224,501	229,084	229,084
<u>Expenses</u>				
Utility Electricity	44,471	45,000	45,000	45,000
Utility Heating/Gas	14,114	15,000	15,000	15,000
Repair & Maint of Vehicles	-	900	2,750	2,750
Senior Lunch Program	14,169	14,000	14,000	14,000
Gas & Motor Oil	-	1,500	3,500	3,500
Cleaning Supplies	-	500	1,000	1,000
Office Supplies	-	300	2,000	2,000
Reimbursements (for union)	-	-	250	250
Center Equipment	-	1,500	1,850	1,850
Total	72,754	77,200	85,350	85,350
TOTAL GENERAL FUND BUDGET	293,420	301,701	314,434	314,434
<u>Community Development Block Grant</u>	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
Part Time Driver	-	-	-	-
Total	-	-	-	-
<u>Expenses</u>				
Office Supplies	1,000	1,000	1,000	1,000
Repair & Maint of Vehicles	3,500	1,000	1,750	1,750
Gas & Motor Oil	5,000	2,000	2,000	2,000
Custodial Supplies	3,500	500	-	-
Senior Recreation Program	11,000	5,000	5,000	5,000
Center Equipment and Repair	1,500	-	-	-
Reimbursements	1,000	500	250	250
Total	26,500	10,000	10,000	10,000
TOTAL C.D.B.G. BUDGET	26,500	10,000	10,000	10,000

VETERANS SERVICES

In accordance with Massachusetts General Law Chapter 115, Section 108, the Veterans Services Department is charged with taking applications for veterans' benefits and for providing financial and medical assistance to qualified, indigent veterans and their dependents. The department is also responsible for dispensing other state-sponsored benefits and assisting veterans and their dependents or survivors in obtaining federal benefits. The department acts as the burial agent for the city and arranges for proper internment of deceased veterans in accordance with state regulations.

ACCOMPLISHMENTS

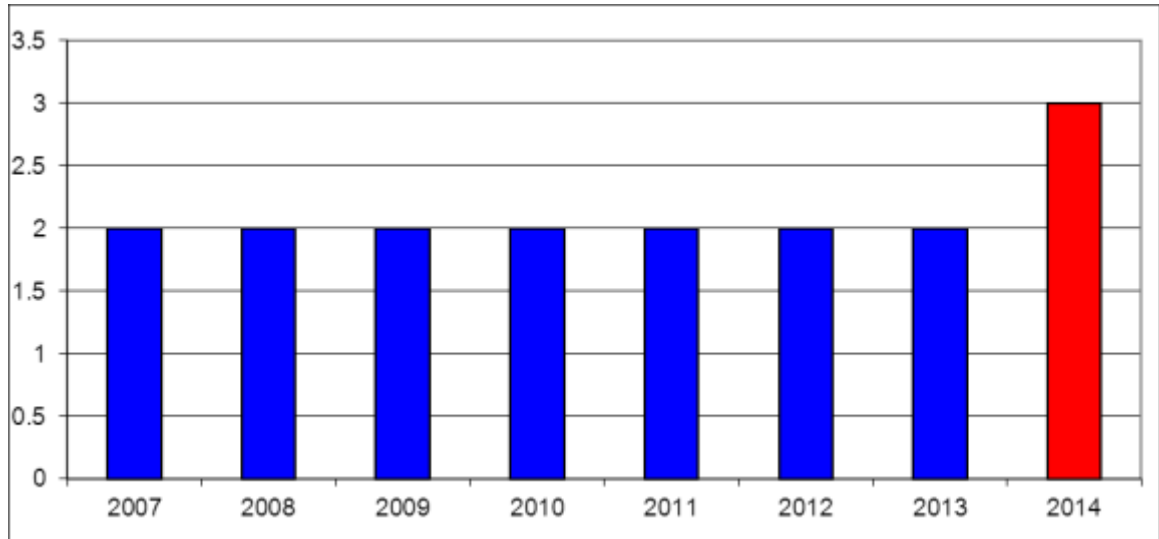
- Distributed approximately 100 care packages containing toiletries, socks, and snacks to our indigent Veterans.
- Continued to achieve 100% approval of all Veterans benefits by filing precise and accurate claims to the State Department of Veterans Services.
- Monitored Day to Day progress of employable Veterans, ensuring employment plans, health related plans are followed and met.
- Continued to collaborate with the Veterans' specialist at Community Teamwork, ensuring our Veterans community is served accurately and in a timely manor.
- Issued over \$1500.00 in emergency food Vouchers to Clients awaiting Benefits approval.
- Issued over \$32000.00 (27 Cases) for Move-in costs, Eviction prevention and emergency housing.
- Catalogued 379 Veterans Memorial squares. Identified missing, and damaged signs.

BUDGET STATEMENT

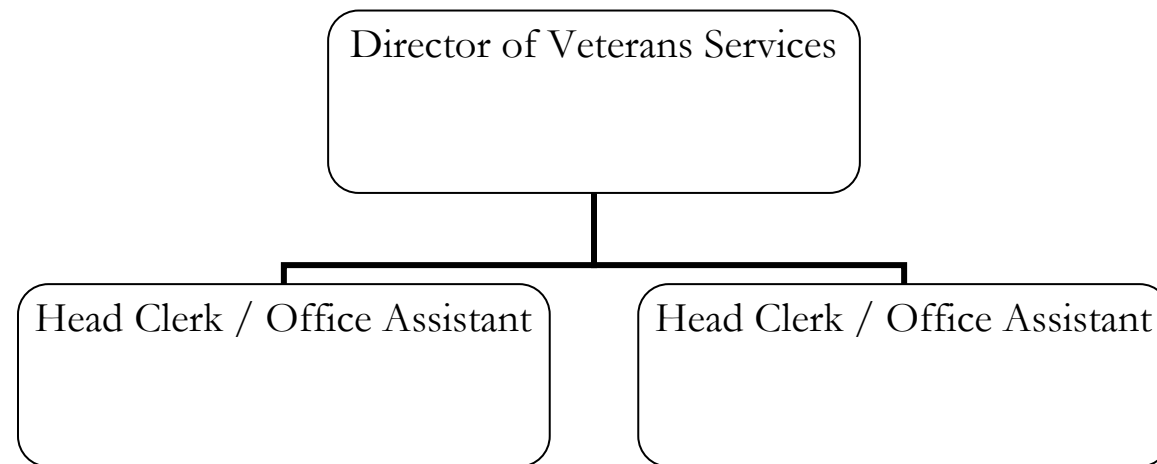
The Veterans Services budget increases \$238,789 (23.8%) over the previous year. Net general fund salaries increase \$38,789 (42.7%) due to contractual obligations and in line with city ordinances and the addition of one staff clerk to assist with the increased number of claims coming to the department for services. Other expenses increased \$200,000 (21.9%), with essentially all of that increase going to funding for veterans services.

STAFFING

	2007	2008	2009	2010	2011	2012	2013	2014
Veterans	2	2	2	2	2	2	2	3

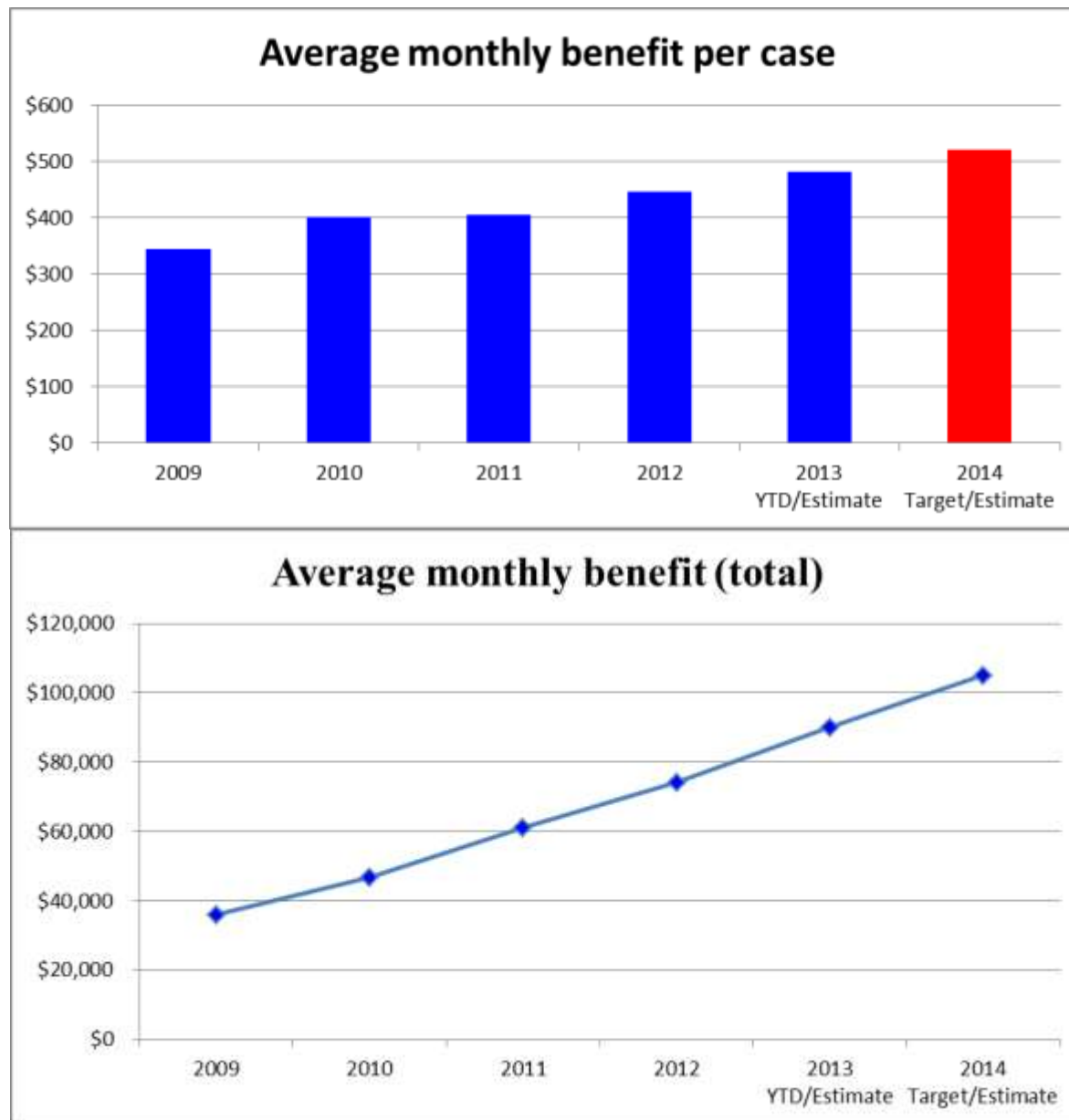


**City of Lowell
Veterans' Services
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Veterans' Services	Percentage of eligible reimbursement received by the City for Veterans' benefits	Efficiency	100%	100%	100%	100%	100%	100%	0%	X	X						
Veterans' Services	Average monthly benefit per case	Efficiency	\$344	\$401	\$406	\$446	\$482	\$520	(\$74)		X	X	X				
Veterans' Services	Identify and catalogue all veterans' memorial signs in the City that need to be repaired or replaced	Goal				identified & completed	Monitor	Monitor	N/A				X				X
Veterans' Services	Number of Veterans served through Community Teamwork, Inc.	Outcome				150	120	150	0	X			X	X			
Veterans' Services	Percentage of Veterans referred to Career Center that have attended or utilized the Career Center at least once	Outcome				100%	100%	100%	0%	X			X				
Veterans' Services	Place informational column in Senior Center newsletter	Output				12	12	12	N/A	X							
Veterans' Services	Number of job searches assisted	Output				5,000	5,000	5,000	0	X				X			
Veterans' Services	Average monthly benefit	Output	\$35,990	\$46,775	\$61,104	\$74,179	\$90,020	\$105,000	\$30,821		X	X	X				
Veterans' Services	Veterans' grave flags placed and provided annually for Memorial Day	Workload	5,000	5,000	5,000	5,000	5,000	5,000	0	X			X				X
Veterans' Services	Number of veterans that were assisted with the application process to the V.A.S.H. program	Workload			15	9	4	9	0	X			X				
Veterans' Services	Home visits to Veterans/ widows	Workload				22	25	30	-8	X			X				
Veterans' Services	Number of burial applications for wartime veterans processed	Workload			6	7	6	8	-1	X							
Veterans' Services	Number of payments made to prevent homelessness through payment of rent to landlords for arrearages	Workload			100	25	27	30	-5	X	X						
Veterans' Services	Monthly average of veterans/ widows who receive benefits that are assisted by staff	Workload			154	155	180	190	-35	X	X						

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Veterans' Services	Approximate number of applications for veteran's compensation claims and widow's pensions filed by Veterans' Services	Workload			100	102	108	115	-13	X	X						
Veterans' Services	Approximate number of phone calls fielded	Workload			4,000	4,000	4,000	4,000	0	X							
Veterans' Services	Approximate number of walk-ins serviced	Workload				850	850	900	-50	X							
Veterans' Services	Health care applications taken since completion of S.H.I.N.E. program	Workload				20	18	20	0	X	X						
Veterans' Services	Current active caseload	Workload					197	210	N/A	X							



VETERANS - 543	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W-Perm.	87,465	90,840	129,629	129,629
Total	87,465	90,840	129,629	129,629
<u>Expenses</u>				
Celebrations	7,404	7,000	7,000	7,000
Signs - Supplies	288	300	300	300
Office Supplies	1,003	1,100	1,100	1,100
Trans. Reimb., & Seminar	991	1,000	1,000	1,000
Veterans Services	884,968	900,000	1,100,000	1,100,000
Lowell Veterans Council	233	2,000	2,000	2,000
Total	894,886	911,400	1,111,400	1,111,400
TOTAL BUDGET	982,352	1,002,240	1,241,029	1,241,029

LIBRARY

POLLARD MEMORIAL LIBRARY

The Library Department operates two branches, the Pollard Memorial Library and the Pollard Memorial Library Senior Center Branch. As traditional uses of libraries continue to evolve, the Pollard Memorial Library has continued to change as well. Technology has become a larger part of library offerings, expanding beyond electronic catalogs to include Internet access, job searches, consortium networks, e-books, and electronic databases. In a city as diverse as Lowell, a challenge is to keep language and cultural offerings relevant.

Lowell's library also includes community / literary events such as lectures by authors, readings, book clubs, an adult literacy program, children and teen programs. The library is making an effort to serve our "special needs" population and partner with the many non-profits in our community to bring more variety to our programming.

ACCOMPLISHMENTS

- Offered Customer Service training to all Library staff plus many other City employees.
- Purchased 100+ books in Khmer from Cambodia to add to our foreign language collection.
- Trustees and Director will complete new Strategic Plan for the Library before end of FY13.
- Installed specially adapted computer software and hardware for patrons with low-vision needs.
- With the help of the Pollard Library Foundation, finished restoration of Library art; had it hung professionally; and presented it to the public at a reception.
- Retroactively placed duplicate bar-codes (unique identifier tags) on a large portion of our materials so that they can be sorted for Interlibrary Loan using a newly automated sorting system at the state distribution hub.
- Purchased an outside "book drop" receptacle that holds CDs and DVDs. Our patrons can now return all types of materials, even when the Library is closed.
- Our Friends of the Pollard Library held their first-ever, highly successful Children's Shopping Day fundraiser at the Library prior to the Christmas holiday. Children had the opportunity to buy inexpensive gifts for family and friends with the help of FOL shoppers.
- Hired Dorcas Lewis as our new Coordinator of Library Automation and Technical Services to fill a position that has been vacant for nearly 5 years.
- Hired a part-time custodian for the Library. We now have almost complete custodial coverage of the Library during open hours.
- Added several electronic databases to our repertoire. One is *Safari*, which contains technical books that patrons can read online. We also added a subscription to a resume database called *Cypress Resume* and also a language-learning database called *Transparent Language*.
- Community Planning Librarian, Sean Thibodeau, secured a Lowell Cultural Council Grant to help fund our Lowell Reads program.
- Literacy Program has secured the services of an intern from a local university. The intern has been extremely helpful to the Literacy Director.
- Library Staff are attending professional conferences and meetings such as NELA (New England Library Assoc.), MLA (Mass. Lib. Assoc.), NERTCL (New England Roundtable

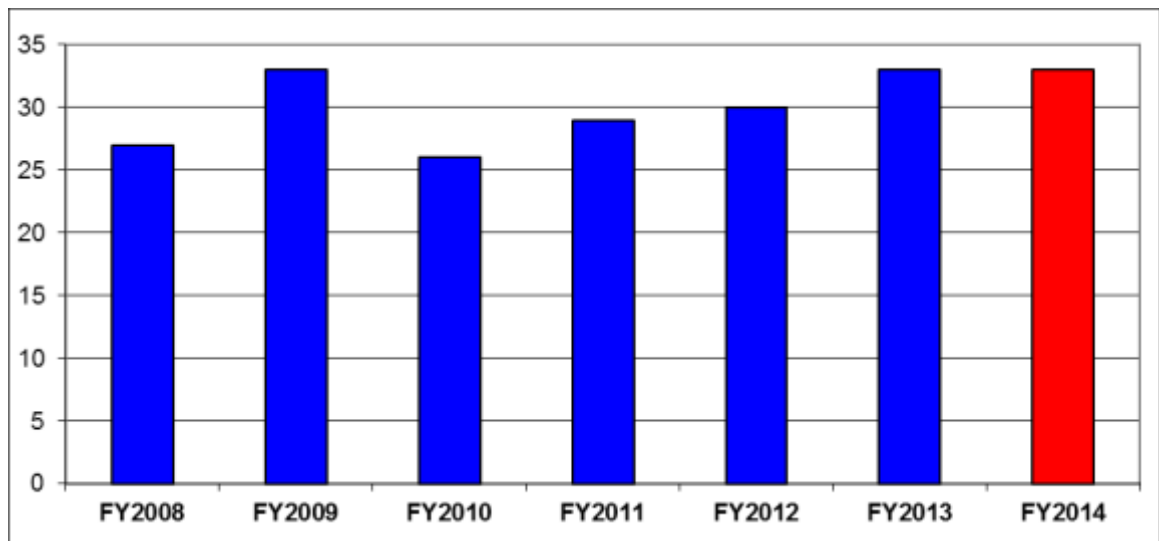
- of Teen and Children Librarians), NERGC (New England Regional Genealogical Conference)
- CORI-checked all our adult Library volunteers.
 - Through the hard work of our Young Adult Librarian, Beth Brassel, we participated in Greater Lowell Vocational H.S. *Wes Moore Project* by hosting book talks, etc. at the Library.
 - Young Adult Librarian also collaborated with LTC (Lowell Telecommunications Corp.) on the *Youth Matters: Media Festival* for teens.

BUDGET STATEMENT

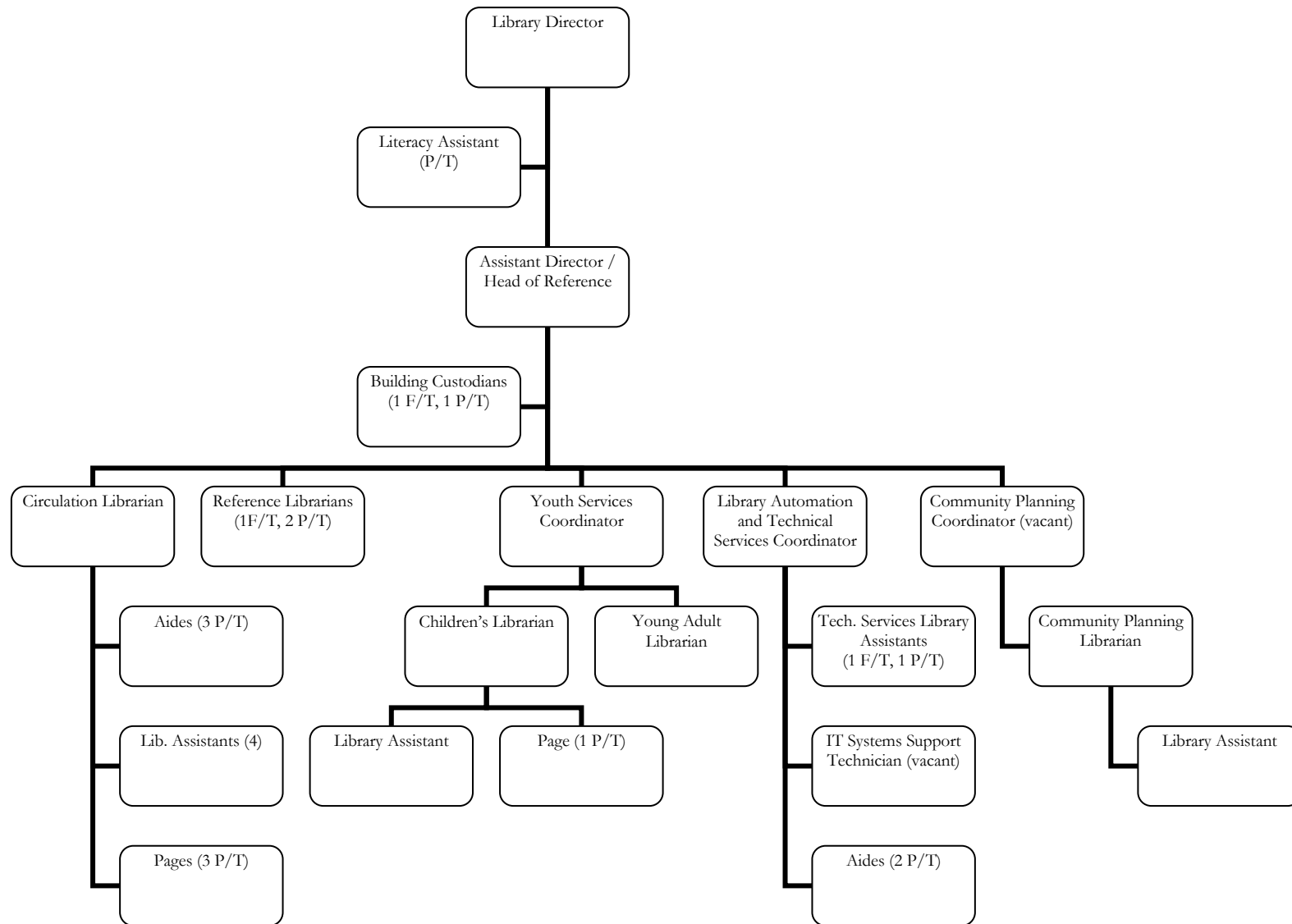
The FY14 Library budget submission represents a \$46,869 (4.1%) increase over the FY13 approved budget amount. \$16,869 (2%) of that amount is in negotiated salary increases and COLA adjustments for bargaining unit and ordinance employees in the Pollard Memorial Library.

STAFFING

	2008	2009	2010	2011	2012	2013	2014
Library	27	33	26	29	30	33	33

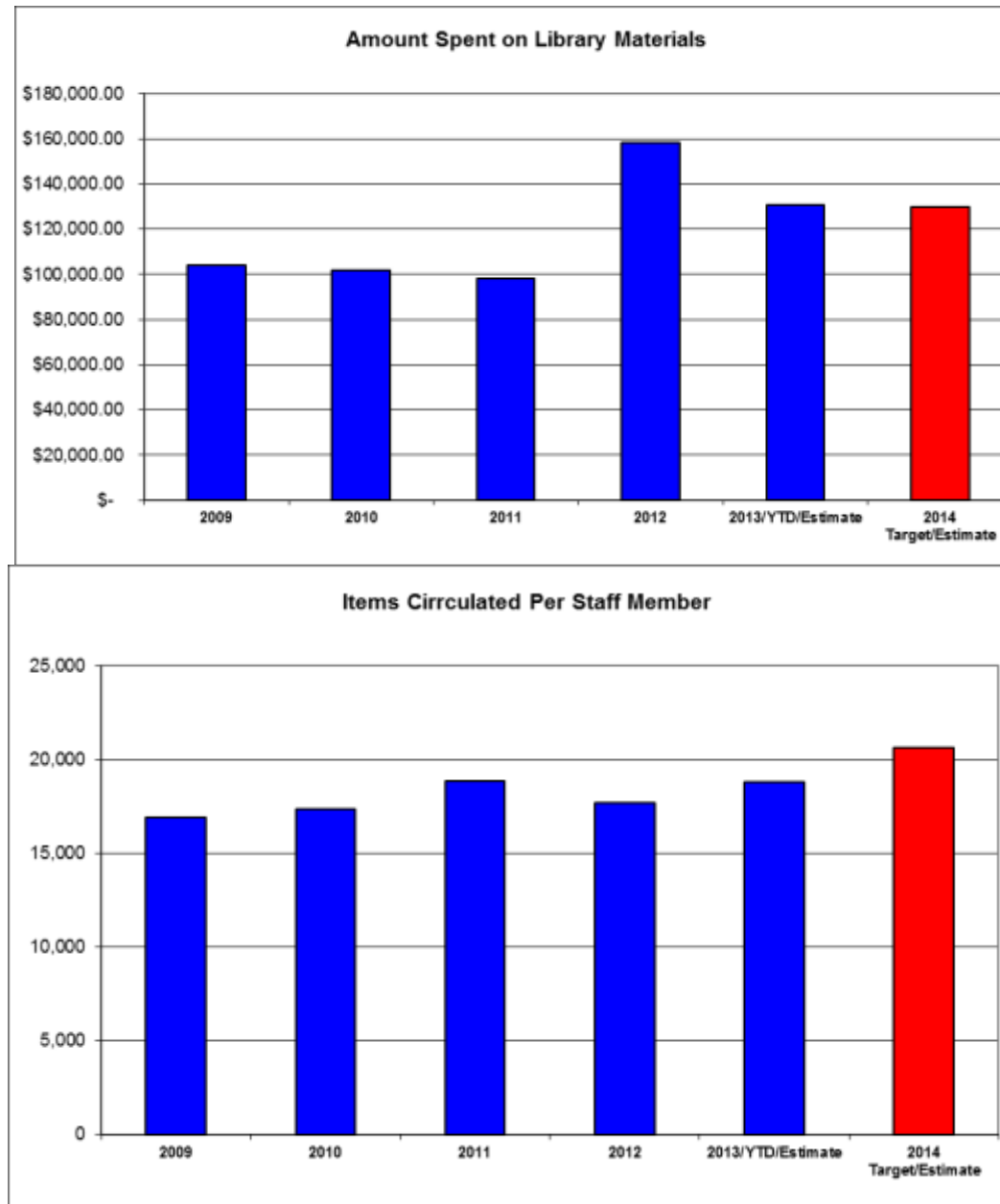


**City of Lowell
Pollard Memorial Library
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Library	Registered Borrowers	Workload	95,890	54,174	42,789	44,269	59,182	65,100	20,831	X			X				
Library	Email newsletter subscribers	Outcome	N/A	N/A	1,249	2,200	3,600	5,400	3,200	X			X				
Library	Circulation	Workload	203,005	208,216	207,326	212,429	206,515	206,515	-5,914	X			X				
Library	Acquisitions for Collection	Output	8,254	9,870	7,681	9,682	6,059	8,000	-1,682	X			X				
Library	E-book holdings	Output	N/A	N/A	1,531	3,784	8,350	10,000	6,216	X			X				
Library	Electronic databases - locally purchased	Output	4	4	6	6	7	7	1	X			X				
Library	Adult Programs	Output	161	83	62	114	93	110	-4	X			X	X			
Library	Adult Program Participants*	Outcome	2,596	1,615	1,833	1,376	1,008	1,250	-126	X			X	X			
Library	Young Adult Program*	Output	N/A	63	84	79	128	125	46	X			X	X			
Library	Young Adult program participants	Outcome	N/A	769	987	983	1,671	1,500	517	X			X	X			
Library	Childrens Programs	Output	170	195	190	170	216	210	40	X			X	X			
Library	Children program participants*	Outcome	4,509	5,407	5,169	4,142	5,081	5,000	858	X			X	X			
Library	Computer Classes	Output	40	48	47	63	47	50	-13	X			X	X			
Library	Summer reading program participants	Outcome	791	2,429	1,311	1,129	1,242	1,366	237	X			X	X			

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Library	Volunteers	Outcome			150	184	185	194	10	X	X						
Library	Fines collected	Outcome	13,123	21,811	21,755	20,795	17,533	19,286	-1,509		X						
Library	Grants (including State Aid to Libraries)	Outcome	237,235	132,025	136,071	137,369	139,631	142,424	5,055		X						
Library	Grants (excluding State Aid to Libraries)	Outcome	46,215	10,405	15,425	14,217	13,046	14,046	-171		X						
Library	Hours open per week	Workload	64	64	64	64	64	64	0	X			X	X			
Library	Amount spent on library materials	Output	\$ 104,027	\$ 102,001	\$ 98,320	\$ 158,361	\$ 130,949	\$ 130,000	\$ (28,361)	X			X				
Library	Items circulated per staff member	Efficiency	16,917	17,351	18,848	17,702	18,774	20,652	2,950	X							
Library	Children served by programs per staff member*	Efficiency	1,503	2,703	1,723	1,381	1,694	1,667	286	X			X				
Library	Adult program participants served per staff member*	Efficiency		269	237	197	134	156	-41	X			X				



LIBRARY - 610				
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W-Perm.	784,809	873,879	889,739	889,739
S & W-PT.	29,760	49,941	49,941	49,941
Outside Funding	(95,378)	(82,522)	(81,513)	(81,513)
Total	719,191	841,298	858,167	858,167
<u>Expenses</u>				
Electricity	77,488	84,000	84,000	84,000
Repair & Maintenance Equipment	-	8,000	4,000	4,000
Equipment Leasing	-	-	4,000	4,000
MV-Library-Consortium	48,311	48,311	48,311	48,311
Professional Services (securiy guard)	-	-	30,000	30,000
Library - Aud/Micro/Bks/Sup.	89,129	126,647	126,647	126,647
Office Supplies	-	21,845	18,845	18,845
Custodial Supplies	-	-	3,000	3,000
Total	214,928	288,803	318,803	318,803
TOTAL BUDGET	934,120	1,130,101	1,176,970	1,176,970

DEBT SERVICE

Purpose	Date	Principal	LT Interest	ST Interest	Balance	Matures
Refunding	6/15/1998	525,000	39,125	-	1,045,000	10/15/2014
School	10/15/2003	845,000	202,514	-	5,021,268	10/15/2022
School	10/15/2003	140,000	33,463	-	830,063	10/15/2022
School	10/15/2003	95,000	22,153	-	550,445	10/15/2022
School	10/15/2003	5,000	94	-	5,000	10/15/2013
HUD 108	10/15/2003	55,000	11,848	-	297,904	10/15/2021
School Refunding	4/15/2004	455,000	26,900	-	90,000	8/1/2014
School Refunding	2/15/2005	2,906,775	373,746	-	9,101,475	12/15/2015
Baseball Refunding	2/15/2005	20,050	567	-	25,175	12/15/2014
Cawley Park Refunding	2/15/2005	21,175	5,081	-	125,495	12/15/2017
School Refunding	2/15/2005	1,084,050	391,659	-	8,681,180	12/15/2019
Arena Refunding	2/15/2005	203,225	19,867	-	518,525	12/15/2015
Arena Refunding	2/15/2005	45,500	10,528	-	244,625	12/15/2017
High School	9/15/2006	100,000	39,000	-	900,000	9/15/2021
Middle School	9/15/2006	65,000	26,950	-	610,000	9/15/2022
Martin Sports Complex	9/15/2006	35,000	8,600	-	200,000	9/15/2018
Equipment	9/21/2007	225,000	75,116	-	2,015,000	9/15/2021
Equipment	9/21/2007	30,000	11,269	-	300,000	9/15/2022
School Architecture	9/21/2007	90,000	48,301	-	1,250,000	9/15/2026
School	9/15/2008	75,000	48,281	-	1,200,000	9/15/2028
Land Acquisition	9/15/2008	55,000	35,406	-	880,000	9/15/2028
Arena Ice	9/15/2008	5,000	1,744	-	45,000	9/15/2021
Bridge Repairs	9/15/2009	10,000	6,000	-	170,000	9/1/2029
Auditorium	9/15/2009	75,000	42,450	-	1,210,000	9/1/2029
911 Upgrade	9/15/2009	75,000	45,000	-	1,275,000	9/1/2029
Capital	9/15/2009	125,000	75,000	-	2,125,000	9/1/2029
Auditorium	9/15/2009	-	3,000	-	75,000	9/1/2029
Morey School	9/15/2009	35,000	21,000	-	595,000	9/1/2029
Auditorium	9/15/2009	60,000	47,738	-	945,000	9/1/2028
JAM Land Acquisition	9/15/2009	125,000	71,125	-	1,475,000	9/1/2024
Library (02 refunding)	9/15/2010	130,000	32,750	-	995,000	9/1/2022
Library (02 refunding)	9/15/2010	100,000	33,700	-	930,000	9/1/2022
Library (02 refunding)	9/15/2010	149,000	49,375	-	1,380,000	9/1/2022
Land (02 refunding)	9/15/2010	60,000	14,400	-	440,000	9/1/2021
School (02 refunding)	9/15/2010	371,000	137,555	-	3,841,000	9/1/2022
School (02 refunding)	9/15/2010	205,000	61,245	-	1,764,000	9/1/2022
School (02 refunding)	9/15/2010	40,000	12,600	-	360,000	9/1/2022
911 Upgrade	9/15/2010	15,000	8,213	-	245,000	9/1/2030
911 Upgrade	9/15/2010	15,000	7,363	-	220,000	9/1/2030
2009 Capital	9/15/2010	25,000	15,094	-	450,006	9/1/2030
2009 Capital	9/15/2010	10,000	6,038	-	180,000	9/1/2030
2009 Capital	9/15/2010	60,000	33,731	-	1,010,000	9/1/2030
Land Acquisition	9/15/2010	20,000	10,388	-	310,000	9/1/2029
Land Acquisition	9/15/2010	5,000	375	-	15,000	9/1/2015
Streetlights	9/15/2010	25,000	1,875	-	75,000	9/1/2015
ESCO Bonds	12/15/2010	335,000	237,389	-	7,210,000	3/1/2030
Rogers Roof	9/15/2011	35,000	20,040	-	580,000	9/1/2031
Land Acquisition (Bridge)	9/15/2011	5,000	1,575	-	45,000	9/1/2021
Land Acquisition (Bridge)	9/15/2011	15,000	9,553	-	275,000	9/1/2031
Heavy Vehicles	9/15/2011	75,000	47,030	-	1,355,000	9/1/2031
Light Vehicles	9/15/2011	70,000	20,700	-	595,000	9/1/2021

Purpose	Date	Principal	LT Interest	ST Interest	Balance	Matures
LeLacheur	9/15/2001	5,000	2,125	-	60,000	9/1/2024
ESCO Bonds	12/13/2011	140,000	19,572	-	2,505,000	12/1/2030
School (03 Refunding)	9/15/2012	-	125,310	-	3,060,000	9/15/2022
School (03 Refunding)	9/15/2012	-	20,570	-	503,000	9/15/2022
School (03 Refunding)	9/15/2012	-	13,570	-	333,000	9/15/2022
Streetlights	9/15/2012	35,000	4,788	-	170,000	9/15/2017
Lichoulas Acquisition	9/15/2012	40,000	26,581	-	735,000	9/15/2032
911 Upgrade	9/15/2012	15,000	1,488	-	55,000	6/15/2017
FY 2008 Capital	9/15/2012	20,000	11,806	-	330,000	9/15/2032
Performance Contracting	9/15/2012	370,000	256,188	-	7,000,000	9/15/2032
Rogers Roof	9/15/2012	5,000	1,163	-	35,000	9/15/2019
FY 2011 Capital	9/15/2012	5,000	1,913	-	50,000	9/15/2022
FY 2011 Capital	9/15/2012	15,000	9,175	-	250,000	9/15/2032
Green Repair Schools	9/15/2012	50,000	36,313	-	1,000,000	9/15/2032
ACRE Redevelopment	Notes	495,000	-	12,804	2,140,000	
LeLacheur (700K)	Notes	-	10,000	2,593	400,000	
LeLacheur	TBI	-	6,463	2,350	235,000	
Land Acquisition	Notes	-	6,875	1,783	275,000	
Land Acquisition	TBI	-	7,975	2,900	290,000	
Green Repair Schools	TBI	-	21,875	8,750	875,000	
FY 2011 Capital	TBI	-	18,125	7,250	725,000	
FY 2012 Capital	TBI	-	106,000	42,400	4,240,000	
911 Upgrade	TBI	-	2,500	1,000	100,000	
Qualified Bond Interest	all	-	-	134,000	-	
Total General Fund		10,545,775	3,214,889	215,830	89,447,161	
Purpose	Date	Principal	LT Interest	ST Interest	Balance	Matures
Water Treatment Plant	10/15/2003	80,000	18,772	-	446,436	10/15/2022
SRF DW 99-21	8/1/2004	545,000	(92,657)	6,986	4,930,000	8/1/2020
SRF DW 03-07	11/23/2004	107,214	40,540	2,309	1,492,713	8/1/2024
SRF DW 99-21	11/23/2004	23,935	(463)	505	348,575	8/1/2024
Water	2/15/2005	58,400	28,410	-	622,250	12/15/2019
SRF DW 03-07A	10/16/2005	223,879	63,575	4,768	3,290,707	7/15/2025
SRF DW 03-07B	10/16/2005	115,034	35,650	2,674	1,840,037	7/15/2026
Water	9/21/2007	75,000	43,791	-	1,125,000	9/15/2027
SRF DW 04-01	12/18/2007	150,350	50,572	3,793	2,603,859	7/15/2027
SRF DW 07-18	3/15/2009	78,804	28,635	2,148	1,392,362	7/15/2028
Water	9/15/2009	50,000	30,000	-	850,000	9/1/2029
Water (02 refunding)	9/15/2010	40,000	12,100	-	350,000	2/1/2022
Water	9/15/2010	55,000	33,206	-	990,000	9/1/2030
SRF DWS 07-18-A	1/15/2011	340,063	142,491	10,687	7,294,581	7/15/2030
SRF DWS-07-18-B 19M	6/12/2012	127,487	61,757	4,632	3,151,362	1/15/2033
SRF DW-07-18A	6/13/2012	22,119	8,136	610	417,875	7/15/2028
Water (03 refunding)	9/15/2012	-	11,890	-	291,000	9/15/2022
Water	9/15/2012	40,000	27,331	-	750,000	9/15/2032

Purpose	Date	Principal	LT Interest	ST Interest	Balance	Matures
600K GO from 10.45M	TBI		16,500	6,000	600,000	
SRF DWP-11-21	5/15/2013	73,883	23,643	12,786	1,826,487	
3.0 M SRF from 10.45M	TBI	76,513	38,381	46,249	3,000,000	
Qualified Bond Interest	all			7,000		
Total Water		2,282,681	622,260	111,147	37,613,244	
Purpose	Date	Principal	LT Interest	ST Interest	Balance	Matures
Sewer Refunding	10/15/2003	105,000	26,496	-	653,884	10/15/2022
SRF CW 01-16	8/1/2004	270,000	(27,578)	4,478	3,120,000	8/1/2022
SRF CW 03-22	11/23/2004	227,708	90,797	4,921	3,394,577	2/1/2025
Sewer Refunding	2/15/2005	69,825	15,205	-	371,275	12/15/2017
SRF CW 03-22A	10/15/2006	4,075	1,263	95	65,175	7/15/2026
Sewer	9/21/2007	95,000	54,627	-	1,405,000	9/15/2027
Sewer	9/21/2007	5,000	2,919	-	75,000	9/15/2027
Sewer	9/21/2007	35,000	18,394	-	475,000	9/15/2027
Sewer	9/21/2007	120,000	74,386	-	1,905,000	9/15/2027
Sewer	9/15/2008	90,000	55,813	-	1,390,000	9/15/2028
Sewer	9/15/2008	45,000	28,969	-	720,000	9/15/2028
SRF CW 05-23	2/15/2007	171,031	122,732	7,997	5,417,034	7/15/2036
SRF CW 05-24 (refnd)	12/18/2007	9,365	3,150	236	162,193	7/15/2027
SRF CW 06-28	12/15/2008	280,336	239,389	14,832	10,028,208	7/15/2038
SRF CW 07-23	12/15/2008	339,201	289,656	17,946	12,133,923	7/15/2038
SRF CW 05-23A	3/15/2009	12,095	10,328	640	432,659	7/15/2038
Sewer/CSO	9/15/2009	55,000	33,000	-	935,000	9/1/2029
Wastewater T Plant	9/15/2009	10,000	6,000	-	170,000	9/1/2029
Sewer	9/15/2009	10,000	6,000	-	170,000	9/1/2029
Wastewater T Plant	9/15/2009	125,000	75,000	-	2,125,000	9/1/2029
SRF CWS 08-16 (35M)	7/8/2010	225,855	211,110	13,195	8,909,188	7/15/2041
Sewer (02 refunding)	9/15/2010	55,000	18,375	-	520,000	2/1/2022
Sewer	9/15/2010	45,000	21,375	-	645,000	9/1/2028
Sewer	9/15/2010	55,000	33,206	-	990,000	9/1/2030
Sewer	9/15/2010	15,000	9,056	-	270,000	9/1/2030
WWTP	9/15/2010	75,000	45,281	-	1,350,000	9/1/2030
Sewer	9/15/2010	260,000	154,481	-	4,610,000	9/1/2030
SRF CWS 08-24 (35M)	1/15/2011	197,847	184,931	11,558	7,804,366	7/15/2041
Sewer (5.5M)	9/15/2011	150,000	98,775	-	2,850,000	9/1/2031
Sewer (5.0M)	9/15/2011	50,000	33,025	-	950,000	9/1/2031
SRF CW-07-23A	6/13/2012	38,409	32,559	2,061	1,392,971	1/15/2039
SRF CW-08-16	6/13/2012	168,655	174,951	11,073	7,466,242	1/15/2043
SRF CWS-08-024-A	6/13/2012	270,240	280,330	17,743	11,963,379	1/15/2043
Sewer (2003 refunding)	9/15/2012	-	14,568	-	368,000	9/15/2022
SRF CW-08-24	TBI	52,099	20,464	8,372	1,287,964	
Bal of \$50 Million	TBI		35,040	25,229		
Bal of \$35 Million	TBI		40,872	29,428		
Qualified Bond Interest	all			10,000		
Total Wastewater		3,736,741	2,534,945	179,803	96,526,038	

Purpose	Date	Principal	LT Interest	ST Interest	Balance	Matures
JAM Tax Exempt	9/15/2006	-	591,825	-	13,915,000	9/15/2027
JAM Taxable	9/15/2006	1,050,000	512,050		9,835,000	9/15/2020
Garage (02 refunding)	9/15/2010	120,000	35,600	-	1,025,000	2/1/2022
Qualified Bond Interest	all			7,000		
Total Garage		1,170,000	1,139,475	7,000	24,775,000	

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UNCLASSIFIED

	FY12 Actual	FY13 Approved	FY14 Request	FY14 Request
Workers Comp - Schools	535,568	425,000	425,000	425,000
Workers Comp - City	292,882	150,000	200,000	200,000
Total Workmen's Compensation	828,450	575,000	625,000	625,000
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Request
Unemployment Compensation-City	70,195	150,000	190,000	190,000
Unemployment Compensation-School	207,794	250,000	500,000	450,000
Total Unemployment	277,989	400,000	690,000	640,000
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Request
Ins. Health - Accident	26,131,093	24,500,000	22,500,000	22,500,000
Total Health/Accident Insurance	26,131,093	24,500,000	22,500,000	22,500,000
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Request
No. Middlesex Area Comm.	27,297	28,334	29,048	29,048
Total Intergovernmental	27,297	28,334	29,048	29,048
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Request
Early Retirement Expense/ Workforce	497,622	497,662	497,622	497,622
Retirement - Expense	-	-	-	-
Retirement - Pension	15,167,824	16,160,771	16,500,314	16,500,314
Retirement - funding sched to 2040	-	-	-	-
Deferred Compensation	-	-	-	-
Pensions & Annuities (noncontribs)	85,968	92,892	79,482	79,482
Total Retirement	15,751,414	16,751,325	17,077,418	17,077,418
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Request
Medicare Tax	2,186,310	2,400,000	2,400,000	2,400,000
Total Medicare Tax	2,186,310	2,400,000	2,400,000	2,400,000
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Request
Court Judgments	130,000	175,000	250,000	200,000
Claims (Law) General	200,000	300,000	300,000	200,000
Claims (Law) Police/Fire - Active	227,001	200,000	250,000	225,000
Claims (Law) Police/Fire - Retired	103,499	200,000	200,000	175,000
Total Judgments	660,500	875,000	1,000,000	800,000
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Request
Police Ins. Premiums - Other	7,938	10,000	12,000	12,000
Fire Ins. Premiums - Other	3,056	5,000	5,000	5,000
COA Ins. Premiums - Other	18,240	16,000	16,000	16,000
DPW Ins. Premiums - Other	213,674	250,000	250,000	250,000
Total Other Insurance	242,908	281,000	283,000	283,000

UNAPPROPRIATED EXPENSES

	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Retired Employees Health Insurance	4,649	148	-	-
Air Pollution Districts	22,426	23,429	23,902	23,902
RMV Non Renewal	364,860	364,860	381,080	381,080
Regional Transit	858,744	878,566	900,530	900,530
Special Education	53,745	56,960	36,433	36,433
School Choice Sending Tuition	403,698	423,440	436,039	436,039
Charter School Sending Tuition	9,632,759	10,049,692	16,874,916	16,653,176
Essex County Tech Sending Tuition	36,816	12,475	37,659	37,659
Total Cherry Sheet Assessments	11,377,697	11,809,570	18,690,559	18,468,819

WASTEWATER ENTERPRISE FUND

WASTEWATER ENTERPRISE FUND SUMMARY

	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Revenues	17,493,269	17,054,000	17,628,000	16,877,000
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Request
Personal Services	2,711,434	2,943,149	3,021,667	3,021,667
Ordinary Expenses	5,888,536	7,815,200	7,889,600	7,839,600
Debt Service	5,455,839	5,693,436	6,451,490	6,451,490
Health Insurance	849,808	553,833	718,276	718,276
Retirement	606,263	622,185	666,150	666,150
Indirect Costs	1,130,183	1,283,418	1,413,413	1,311,549
Transfers/Adjustments	412,345	-	-	-
Total Expenditures	17,054,408	18,911,222	20,160,595	20,008,732
Surplus/(Deficit)	438,860	(1,857,222)	(2,532,595)	(3,131,732)
Beginning Fund Balance	10,980,681	11,419,541	11,419,541	11,419,541
Estimated Operations	-	(1,857,222)	(2,532,595)	(3,131,732)
Proj Ending Fund Balance	10,980,681	9,562,319	8,886,946	8,287,809
Actual Operations	438,860	-	-	-
Proj Ending Fund Balance (must be >0)	11,419,541	9,562,319	8,886,946	8,287,809

WASTEWATER DEPARTMENT

The Lowell Regional Wastewater Utility, an ISO 1401 approved facility with a staff of 48 employees, has been designed to treat the combined wastewater, storm water, and domestic septage from the City of Lowell and the towns of Chelmsford, Dracut, Tewksbury and Tyngsboro. Hundreds of miles of sewer pipes lie under the streets of these five municipalities and convey wastewater to the wastewater treatment plant located on Route 110 near the Lowell-Dracut town line.

The sewer pipes, which range in size from 6 inches to 10 feet in diameter, direct wastewater to the head works of the wastewater treatment plant. At several locations along the interceptor routes, siphons convey wastewater under the Concord and Merrimack Rivers. There are nine diversion structures along the interceptor sewers that serve to control flow through the siphons and to divert, if necessary, a portion of wet weather flows.

The wastewater treatment plant is a primary and secondary treatment plant. The primary treatment removes settleable solids, grit, and floatable materials. The secondary treatment principally deals with the removal and/or conversion of biodegradable organic contaminants. Typically, the facility will remove a minimum of eighty-five percent (85%) of the contaminants that enter the treatment plant. The two primary contaminants that the plant is designed to remove are Total Suspended Solids (TSS) and Biochemical Oxygen Demand (BOD). The plant is designed to treat wastewater flows averaging 32 Million Gallons per Day (MGD). During wet weather conditions, the plant can treat as much as 75 MGD of combined sewage and stormwater.

After the primary and secondary treatment processes, a form of Chlorine (Sodium Hypochlorite) is introduced into the wastewater for disinfection. Any chlorine residual remaining in the treated water is then removed through the addition of Sodium Bisulphite before the plant effluent is discharged to the Merrimack River. The solids, or sludge, produced by the removal of pollutants go through a solids dewatering process and are transported to a remote location for land application.

ACCOMPLISHMENTS

- Maintained our ISO 14001 Environmental Management System (EMS) certification.
- Recycled over 100,000 pounds of metal, wood, cardboard, paper and co-mingled glass and plastic, medical sharps and rechargeable batteries.
- Oversaw capital projects valued at over 16 million dollars.
- Maintain septage and hauled waste revenue of \$1,200,000.

BUDGET STATEMENT

Salaries & Wages Permanent: Increase due to collective bargaining agreements. Increased by \$77,318 (3%) License Incentive: New employees obtaining licenses. Increased by \$700 Sick Leave Incentive: Increase due to salary increases. Increased by \$500

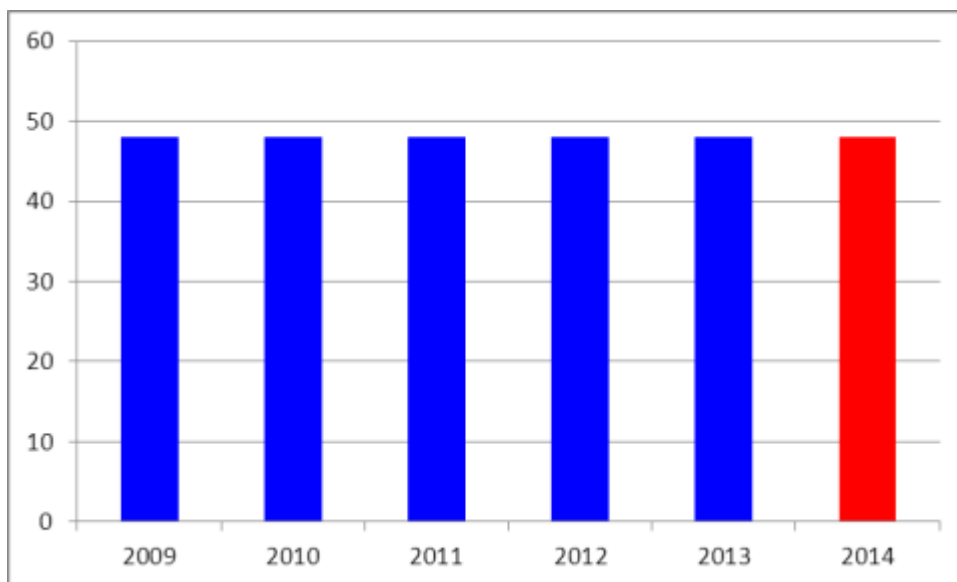
Sludge Removal: Decrease due to anticipated reduction in hauling costs. Decreased by \$50,000; Professional Services: Increase due to SCADA preventive maintenance contract and contracting of laboratory analysis. Increased by \$50,000; Postage: Decreased by \$3000; Chemical Supplies: Increase due to addition polymer needed for dewatering sludge and increase in chemical costs. Increased by \$110,000; ISO 14001: Decrease due to collective bargaining agreements. Decreased by \$32,600.

Salary & Wages Permanent: The roster will stay the same with 48 current employees. I am requesting one necessary position change as follows:

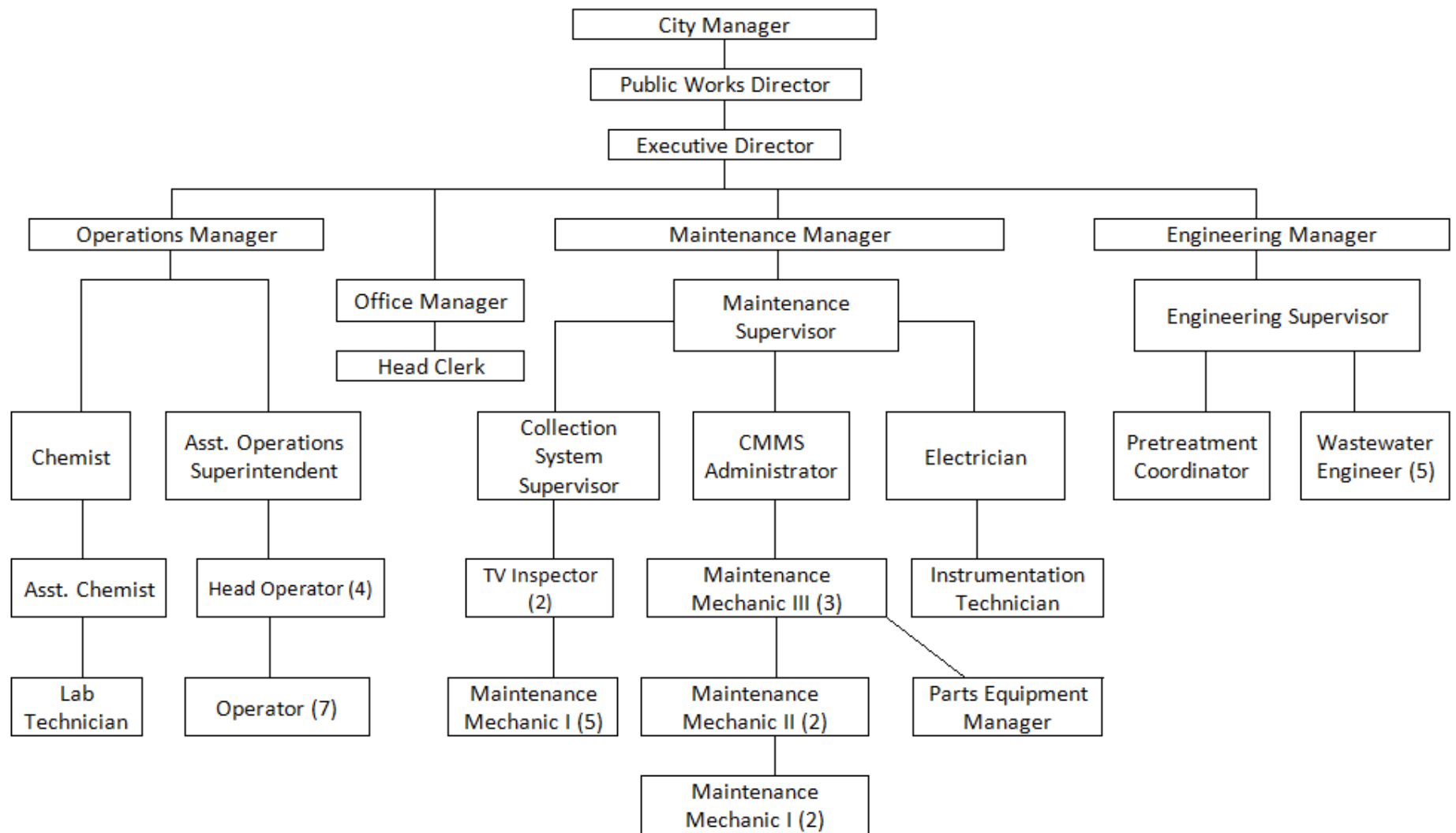
Eliminate the Office Manager position and create Wastewater Administrative Manager position. This position will be assigned reporting requirements, preparation of presentations, meeting materials, record keeping assuming more in-house capabilities and reducing dependence on outside engineering firms.

STAFFING

	2009	2010	2011	2012	2013	2014
Wastewater	48	48	48	48	48	48



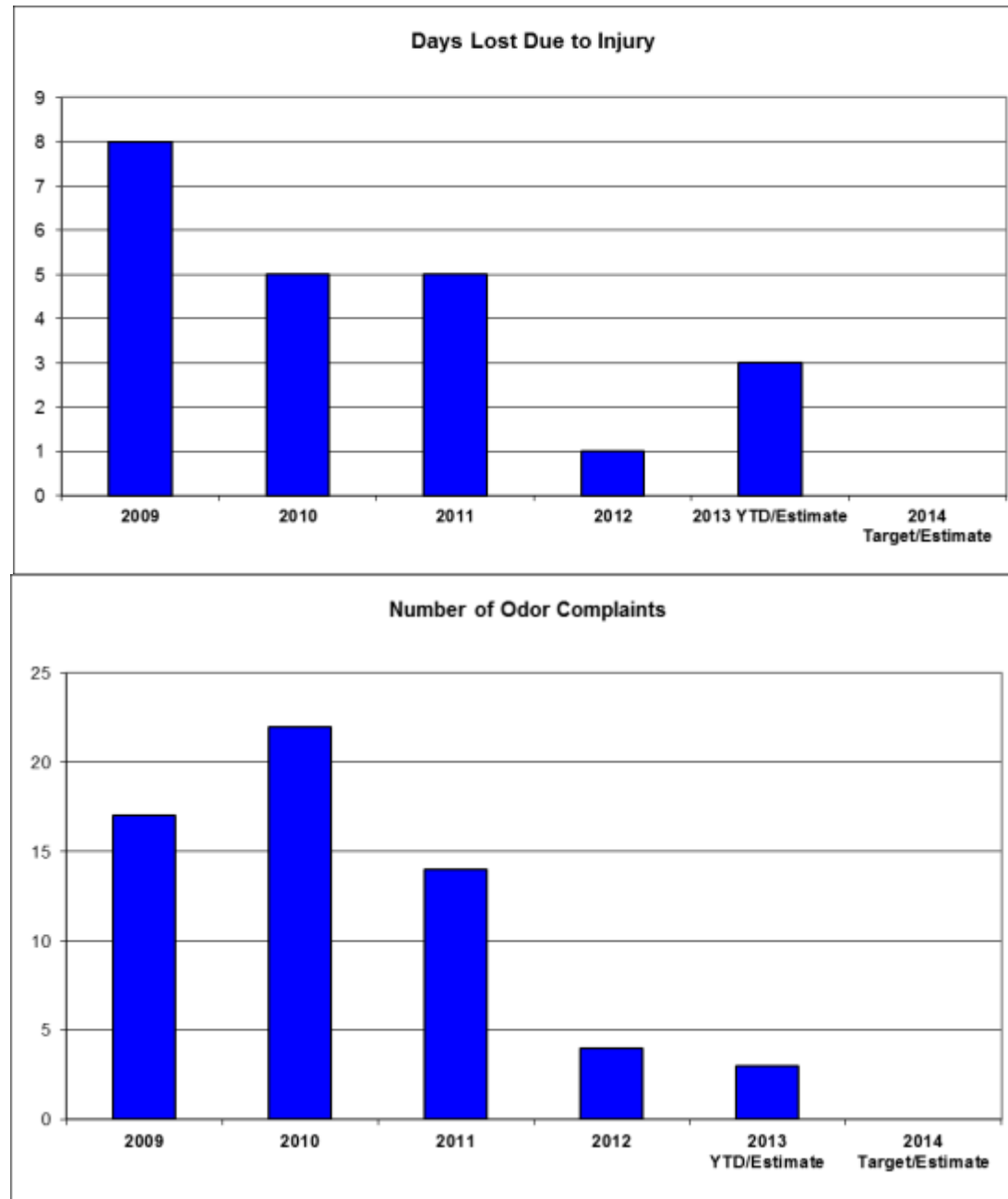
City of Lowell Wastewater Utility Organizational Chart



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Wastewater	Number of catch basin, sewer backup, and street flooding requests resolved	Output	295	345	324	614	756	800	186	X						X	
Wastewater	Number of catch basins repaired and replaced	Output	N/A	N/A	75	141	60	80	-61	X						X	
Wastewater	Number of manholes repaired and replaced	Output	N/A	N/A	0	42	8	40	-2	X						X	
Wastewater	Number of catch basins cleaned by LRWWU staff	Output	N/A	N/A	543	857	282	500	-357	X						X	
Wastewater	Number of catch basins cleaned by contractor	Output	N/A	N/A	450	982	255	1,000	18							X	
Wastewater	Number of collection system calls responded to	Workload	N/A	N/A	745	707	919	800	93	X						X	
Wastewater	Total length of sewer/drain lines inspected	Output	N/A	N/A	54,260	76,696	41,865	65,000	-11,696							X	
Wastewater	Total length of sewer/drain line rodded/cleaned	Output	N/A	N/A	19,000	47,236	76,440	70,000	22,764							X	
Wastewater	Total length of sewer/drain pipe lined	Output	N/A	N/A	4,142	0	3,000	3,000	3,000							X	
Wastewater	Total length of sewer line repaired in feet	Output	N/A	N/A	0	507	370	500	-7							X	
Wastewater	Total length of drain lines replaced	Output	N/A	N/A	0	453	322	300	-153							X	
Wastewater	Total number of work orders completed	Output	N/A	N/A	1,150	1,542	963	1,200	-342	X						X	
Wastewater	Total amount of paper recycled in pounds	Outcome	2,405	2,617	1,951	490	587	600	110		X				X	X	
Wastewater	Total amount of cardboard recycled in pounds	Outcome	12,000	8,000	16,000	6,000	10,000	10,000	4,000		X				X	X	

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Wastewater	Total amount of wood recycled in tons	Outcome	8,680	31,400	15,300	5,300	0	5,000	-300		X				X	X	
Wastewater	Total amount of metal recycled in tons	Outcome	25,760	226,528	525,915	12,040	36,900	25,000	12,960		X				X	X	
Wastewater	Total amount of rechargeable batteries recycled	Outcome	0	0	175	11	148	50	39		X				X	X	
Wastewater	Total amount of LRWU used oil recycled in gallons	Outcome	1,300	450	1,100	350	326	400	50		X				X	X	
Wastewater	Total amount of citizen used oil recycled	Outcome	269	388	550	223	274	300	77		X				X	X	
Wastewater	Total length of flourescent bulbs recycled in linear feet	Outcome	400	6,240	6,370	10	18	2,000	1990		X				X	X	
Wastewater	Total amount of medical sharps recycled in pounds	Outcome	0	155	352	333	205	300	-33		X				X	X	
Wastewater	Total number of mercury thermometers and thermostats recycled	Outcome	0	0	2	0	0	2	2		X				X	X	
Wastewater	Total amount of recycled materials in pounds	Outcome	49,645	269,269	559,849	340,686	43,226	200,000	-140,686		X				X	X	
Wastewater	Total amount of recycled comingle in pounds	Outcome	800	724	683	165	276	300	135		X				X	X	
Wastewater	Amount of intermunicipal service charges	Outcome	\$2,732,852	\$2,961,292	\$3,513,823	\$4,392,714	\$2,328,923	\$3,493,384	-899,330		X						
Wastewater	Number of days lost due to accidents	Outcome	8	5	5	1	3	0	-1	X	X						
Wastewater	Number of industrial permits newly issued	Output	2	2	0	1	1	1	0	X		X			X		
Wastewater	Number of industrial permits renewed	Output	7	4	4	9	5	4	-5	X		X			X		
Wastewater	Number of industries inspected	Output	34	32	32	32	20	32	0	X		X					

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH							
										MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Wastewater	Number of spill responses	Workload	1	4	1	2	3	0	-2	X					X	X	
Wastewater	Number of drainage outfalls inspected	Output	N/A	N/A	306	37	57	50	13	X		X					
Wastewater	Number of drainage outfalls sampled	Output	N/A	N/A	65	16	24	50	34			X			X		
Wastewater	Total Kw usage at LRWWU	Outcome	7,044,800	7,145,800	8,083,600	8,806,000	4,888,800	8,000,000	-806000		X				X	X	
Wastewater	Amount of hauled waste and septage revenue	Outcome	\$810,864	\$856,824	\$2,028,844	\$1,498,341	\$781,742	\$1,500,000	1,659		X						
Wastewater	Amount of biosolids processed in tons	Outcome	27,420	26,833	24,700	26,486	16,699	23,000	-3,486						X		
Wastewater	Number of odor complaints	Outcome	17	22	14	4	3	0	-4	X							
Wastewater	Continue to maintain ISO 14001 Environmental Management System Certification	Goal							NA	X					X	X	
Wastewater	Prepare for federal and state stormwater regulations	Goal							NA		X					X	
Wastewater	NPDES Monthly Permit Violations	Goal	18	10	21	4	0	0	-4							X	X
Wastewater	Days lost due to injury	Goal	8	5	5	1	3	0	-1	X	X						X



WASTEWATER	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries & Wages - Perm	2,417,882	2,603,499	2,680,817	2,680,817
Salaries & Wages - Temp	10,781	26,000	26,000	26,000
Overtime	202,469	220,000	220,000	220,000
Holiday	18,404	25,000	25,000	25,000
Shift Differential	32,944	38,000	38,000	38,000
License Incentive	1,100	2,500	3,200	3,200
Longevity	1,142	1,150	1,150	1,150
Sick Leave Incentive	26,711	27,000	27,500	27,500
Total	2,711,434	2,943,149	3,021,667	3,021,667
Expenses				
Energy - Heating/Gas	950,027	1,400,000	1,400,000	1,350,000
Repair & Maint Bldgs & Grounds	436,087	700,000	700,000	700,000
Sludge Removal	2,227,547	2,950,000	2,900,000	2,900,000
Police - Special Detail	50,284	70,000	70,000	70,000
Rental of Equipment	3,330	15,000	15,000	15,000
Uniform Rental	11,182	20,000	20,000	20,000
Professional Services	242,235	480,000	530,000	530,000
Training Safety	24,707	45,000	45,000	45,000
Postage	2,623	12,000	9,000	9,000
Gas & Motor Oil Supplies	54,995	70,000	70,000	70,000
Chemical Supplies	598,390	750,000	860,000	860,000
Laboratory Supplies	29,042	66,000	66,000	66,000
Office Supplies	8,000	8,000	8,000	8,000
Misc. Supplies - Other	6,000	6,000	6,000	6,000
In- State Seminars	260	1,000	1,000	1,000
Out of State Travel	-	700	700	700
Misc Charges	12,421	16,000	16,000	16,000
Vehicle Capital Plan	24,280	-	-	-
Office Furn. & Equipment	9,355	9,500	9,500	9,500
Elevator Repairs	3,111	25,000	25,000	25,000
ISO 14001	-	37,600	5,000	5,000
WWTP Collection				
Contract Street Sweeping/CB Cleaning	338,795	255,000	255,000	255,000
Remote Diversions	2,200	8,000	8,000	8,000
GIS Work	4,668	15,000	15,000	15,000
Improve Sewers & Drains	7,733	15,000	15,000	15,000
Inspection San Sewer	805,264	840,400	840,400	840,400
Total	5,852,536	7,815,200	7,889,600	7,839,600
TOTAL BUDGET	8,563,970	10,758,349	10,911,267	10,861,267

PARKING ENTERPRISE FUND

PARKING GARAGE FUND SUMMARY

	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Parking Revenue	4,190,999	4,130,000	4,119,000	4,037,000
Meter Revenue	736,745	695,000	799,000	823,000
Ticket Revenue	1,107,667	1,068,736	1,126,000	1,049,470
Total Revenue	6,035,412	5,893,736	6,044,000	5,909,470
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personal Services	266,451	285,068	315,895	315,895
Ordinary Expenses	2,470,074	2,907,500	2,927,534	2,852,534
Debt Service	2,319,355	2,316,475	2,316,475	2,316,475
Health Insurance	123,930	80,767	103,164	103,164
Retirement	88,413	90,735	97,147	97,147
Indirect Costs	195,483	207,986	241,333	224,255
Transfers/Adjustments	396,581	-	-	-
Total Expenditures	5,860,286	5,888,531	6,001,547	5,909,470
Surplus/(Deficit)	175,125	5,205	42,453	0
Beginning Fund Balance	1,213,333	1,388,458	1,393,663	1,393,663
Estimated Operations	-	-	-	-
Proj Ending Fund Balance	1,213,333	1,388,458	1,393,663	1,393,663
Actual Operations	175,125	5,205	42,453	0
Proj Ending Fund Balance (must be >0)	1,388,458	1,393,663	1,436,115	1,393,663

PARKING DEPARTMENT

The objective of the Parking Department is to provide customers of the City of Lowell a clean, safe, user friendly parking environment with an emphasis on the quality of facilities and professional services. By utilizing the latest technology, management of on-street spaces, garage parking facilities, and surface lots are managed with a priority on efficiency and safety and create a value added service to City of Lowell residents and visitors.

Republic Parking Services provides garage management services at George Ayotte Garage and Lot "A", Joseph Downes Garage, Leo Roy Garage, Lower Locks Garage, Edward Early Garage and Davidson Surface Lot. Republic is responsible for the day to day management and maintenance of the garage facilities. There are nearly 5500 parking spaces in the 5 garages and two surface lots.

US Security Associates provides security services at each of the above mentioned garages and at special events as requested. Garages are staffed with a security guard all day, every day.

Republic Parking Services and the City of Lowell combine in the effort to manage the on-street parking via multi-space kiosks, metered surface lots and time restricted parking areas. Republic is responsible for the collection and maintenance of the 64 kiosks that meter over 560 spaces. The City of Lowell Police Department collects from and maintains the 493 mechanical meters. City of Lowell Meter Enforcement Officers patrol metered and restricted parking areas and serve as the Parking Department's front line for customer service.

ACCOMPLISHMENTS

- Successfully transitioned Garage Management Contract and Security Contract to new vendors. Republic Parking Service and US Security Associates are current provider each with three (3) year contracts.
- Successfully negotiated Multi-Space Kiosk expansion bid and contract that projects under budget and offers the opportunity for additional \$525,000 per year in revenues.
- Improved audit controls over kiosk collections.
- Worked with UMass Lowell Graduate Students to identify and prioritize capital needs in aging garage structures.
- Created a Business Manager position for the intent on streamlining the point of contact with customer service and application process plus adding a layer of audit control over garage management and kiosk collection operations.
- Rolled out, with the help of DPD and Lowell Police, the new Reserved Dwelling Parking Permit program. MIS Department was critical in developing the tracking aspect of this program in MUNIS.

BUDGET STATEMENT

Below are the proposed changes to the budget to more accurately reflect operational changes of the Parking Department.

Personnel

- Addition of one Meter Enforcement Officer to get back to full complement of staff and to assist with added responsibilities including, but not limited to, kiosk expansion, resident/visitor programs, ordinance enforcement. (\$32,834)

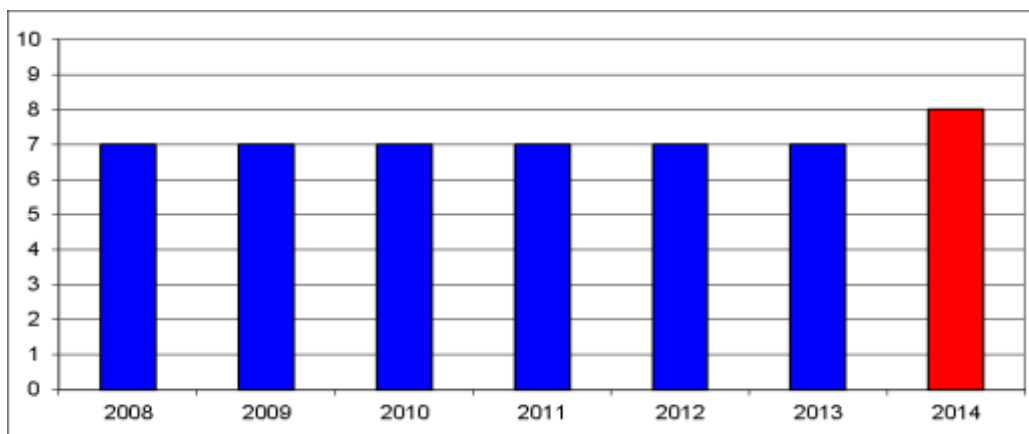
Other Expenses

- Added to line item of Paint/Meter Division. Historical line item was \$35,000 and adjusted to \$25,000 in FY13. (\$10,000)
- Revenue for on-street expected to increase with kiosks replacing mechanical meters. Additional costs associated with maintaining kiosks is reflected through various line items including, but not limited to Telephone, Repair & Maintenance Equipment, and Other Services.
- Professional Service and Security line items adjusted to properly reflect current contracts with Republic Parking and US Security Associates.
- Resurfacing, striping and adding a kiosk to improve Howe Street Lot will increase on-street revenues, but will necessitate increases to accommodate paving and painting. Revenues will offset costs within the first year. Line item in budget will reflect costs that include repairs to all surface lots. (\$30,000)

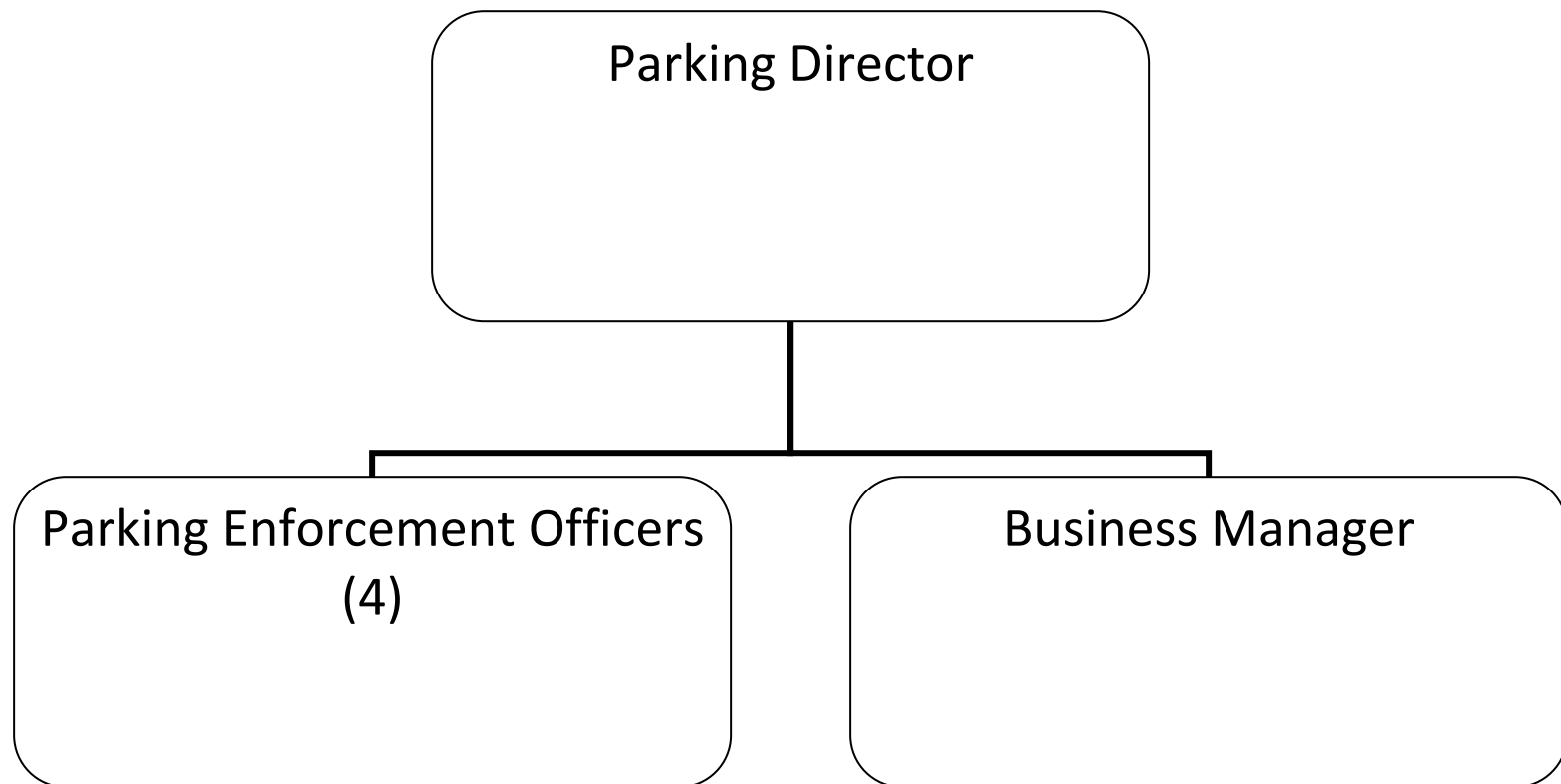
STAFFING

Staffing includes one person on workers compensation and a Downtown Maintenance position.

	2009	2010	2011	2012	2013	2014
Parking	7	7	7	7	7	8

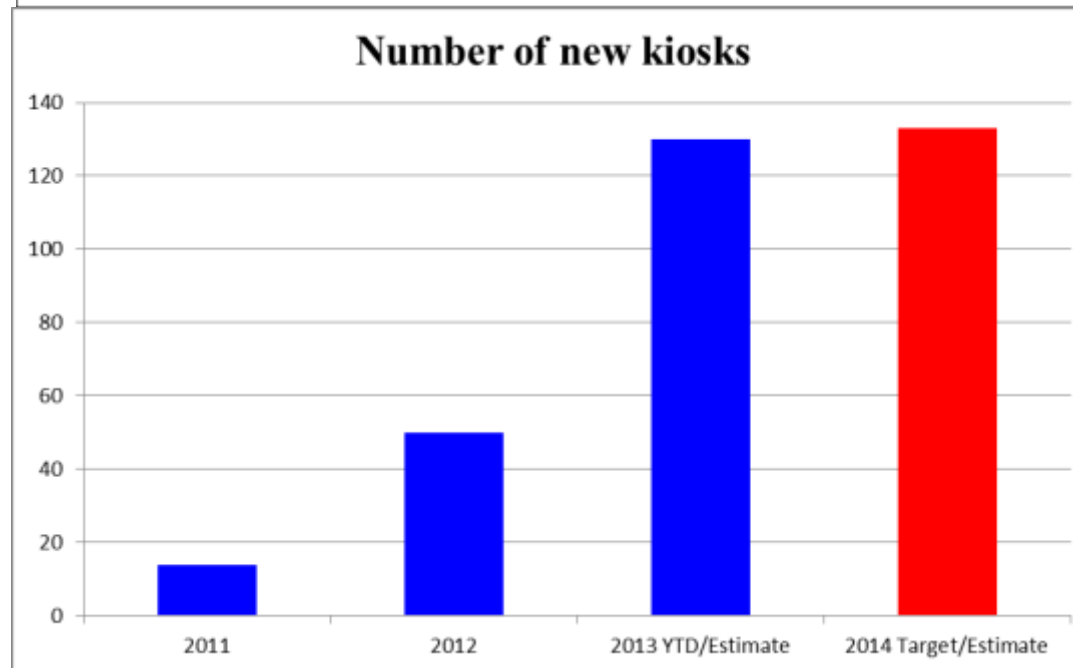
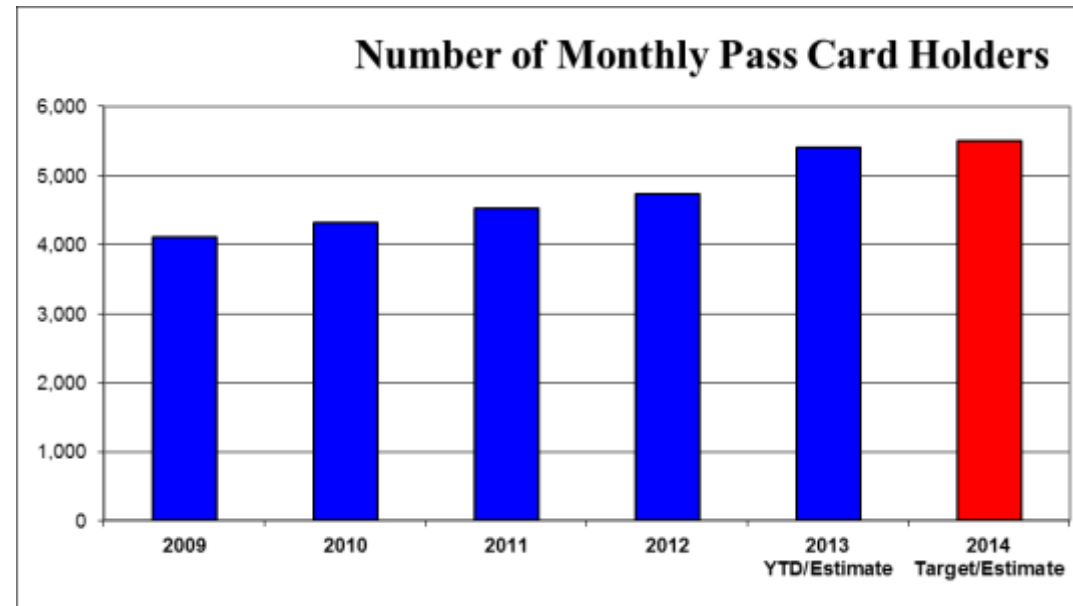


**City of Lowell
Parking Department
Organizational Chart**



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Parking	Successful installation of 172 pay per space kiosks	Goal						8/1/2013	N/A	X	X						X
Parking	Transition Resident and Visitor Parking Programs	Goal						8/31/2013	N/A		X	X	X				X
Parking	Improve Scofflaw Collecitons	Goal						6/1/2014	N/A	X	X						X
Parking	Renovate How e Street Parking Lot	Goal						10/31/2013	N/A	X		X		X		X	X
Parking	Promote "Green Parking" Stations and Garages	Goal						1/31/2014	N/A	X	X					X	X
Parking	Create Streamlined Process for Renew al of Reserved Dw elling Parking Program	Goal						10/31/2013	N/A	X	X						X
Parking	Create Database of Commercial Accounts and Parking Leases	Goal						6/30/2014	N/A	X	X						X
Parking	Create More Efficient Routes for Meter Enforcement	Goal						1/312014	N/A	X	X						X
Parking	Provide On-Site Training for All Staff from Various Manufacturers and Specialists	Goal						6/30/2014	N/A	X	X						X
Parking	Reduce Maintenance Costs	Goal						6/30/2014	N/A	X	X						X
Parking	Number of new kiosks which replaced single space parking meters	Output	39		14	50	130	133	83	X	X						X
Parking	Number of single space parking meters replaced during year	Outcome				52	496	341	289	X	X						X
Parking	Number of parking garages opeartated	Workload		5	5	5	5	5	0		X						X
Parking	Total number of garage spaces	Workload			5,059	5,059	5,059	5,059	0		X						X

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Parking	Number of parking lots	Workload			7	7	8	9	2		X						X
Parking	Total number of lot spaces	Outcome			489	489	596	620	131		X						X
Parking	Number of monthly pass card holders	Output	4,102	4,312	4,531	4,726	5,400	5,500	774	X	X						



PARKING	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries & Wages - Perm	252,741	265,068	295,895	295,895
Overtime	13,709	20,000	20,000	20,000
Total	266,451	285,068	315,895	315,895
Expenses				
Utility Electricity	242,411	325,000	300,000	225,000
Telephone	21,646	25,000	25,000	25,000
Repair & Maintenance Equipment	245,677	290,000	320,000	320,000
Repair & Maintenance - Building	172,609	205,000	190,000	190,000
Elevators	-	-	30,000	30,000
Paint/Meter Division (50% to Parking)	34,440	25,000	35,000	35,000
Uniform Rental	4,570	13,000	7,500	7,500
Independent Audit	3,000	3,000	3,000	3,000
Professional Service	971,503	1,020,000	950,076	950,076
Management - Fee & Incentive	33,000	33,000	60,000	60,000
Kisok Maintenance and Collection Service	-	-	61,607	61,607
Security	586,605	757,000	709,601	709,601
Surface Lot Repair & Maintenance	-	-	30,000	30,000
Other Services	11,662	13,000	13,000	13,000
Advertising	-	500	500	500
Printing & Binding	13,022	19,000	20,000	20,000
Ins. Premiums - Bonds	95,759	105,000	105,000	105,000
Miscellaneous Charges	13,746	22,000	20,000	20,000
Disability Commission	-	20,000	20,000	20,000
Custodial - Supplies	7,812	12,000	10,000	10,000
Office Supplies	12,612	20,000	17,250	17,250
Total	2,470,074	2,907,500	2,927,534	2,852,534
TOTAL BUDGET	2,736,524	3,192,568	3,243,429	3,168,429

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WATER ENTERPRISE FUND

WATER ENTERPRISE FUND SUMMARY

	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Revenues	10,513,036	9,095,641	11,256,000	9,564,517
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personal Services	1,828,304	1,953,273	2,080,888	2,080,888
Ordinary Expenses	2,400,432	2,951,000	3,022,200	2,863,200
Debt Service	2,802,857	3,016,088	3,016,088	3,016,088
Health Insurance	655,061	426,913	574,769	574,769
Retirement	467,328	479,601	513,490	513,490
Indirect Costs	457,395	470,476	605,501	516,081
Transfers/Adjustments	(261,074)	-	-	
Total Expenditures	8,350,303	9,297,351	9,812,936	9,564,517
Surplus/(Deficit)	2,162,733	(201,710)	1,443,064	0
6/30/10 Fund Balance	1,287,702	3,450,435	3,450,435	3,450,435
FY 2011 Estimated Operations	-	-	-	-
Proj 6/30/11 Fund Balance	1,287,702	3,450,435	3,450,435	3,450,435
FY 2011 Operations	2,162,733	(201,710)	1,443,064	0
Proj 6/30/12 Fund Balance (must be >0)	3,450,435	3,248,725	4,893,498	3,450,435

WATER DEPARTMENT

The mission of the Lowell Regional Water Utility is to provide a sufficient supply of safe, potable water to the citizens and businesses of the City of Lowell and surrounding communities in order to ensure their health and safety in a cost effective manner, to ensure the highest water quality and purify some 4.7 billion gallons of water to over 135,000 customers while meeting all state and federal water quality compliances. The personnel of the LRWU are DEP certified and consistently monitor daily water production, repair and maintain 215 miles of water main, 2,300 fire hydrants and approximately 26,000 water service connections.

ACCOMPLISHMENTS

- Installed 1800 linear ft. of new 36" finish water main assuring redundancy.
- Completed the construction a new 1 million gallon water tank in Centralville increasing fire protection and system pressure.
- Won the Fluoride award for the fourth consecutive year from the Mass Department of Public Health.
- Rehabbed the treatment plant's Fluoride Pumping system.
- Installed a 6100kW Photovoltaic (Solar) system to reduce electrical costs and increase energy savings.

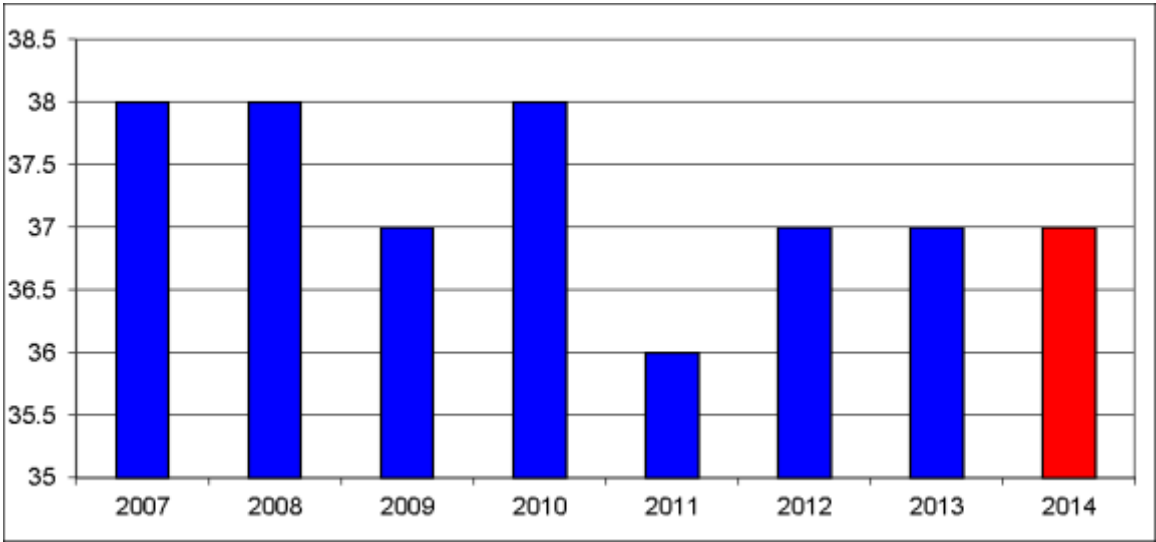
BUDGET STATEMENT

The FY2014 request for the Lowell Regional Water Utility is \$4,944,088, which is a \$39,815 increase (0.8%) over FY13. Salaries increase \$126,125 (7%) due to negotiated increases for bargaining unit employees and increases for ordinance employees.

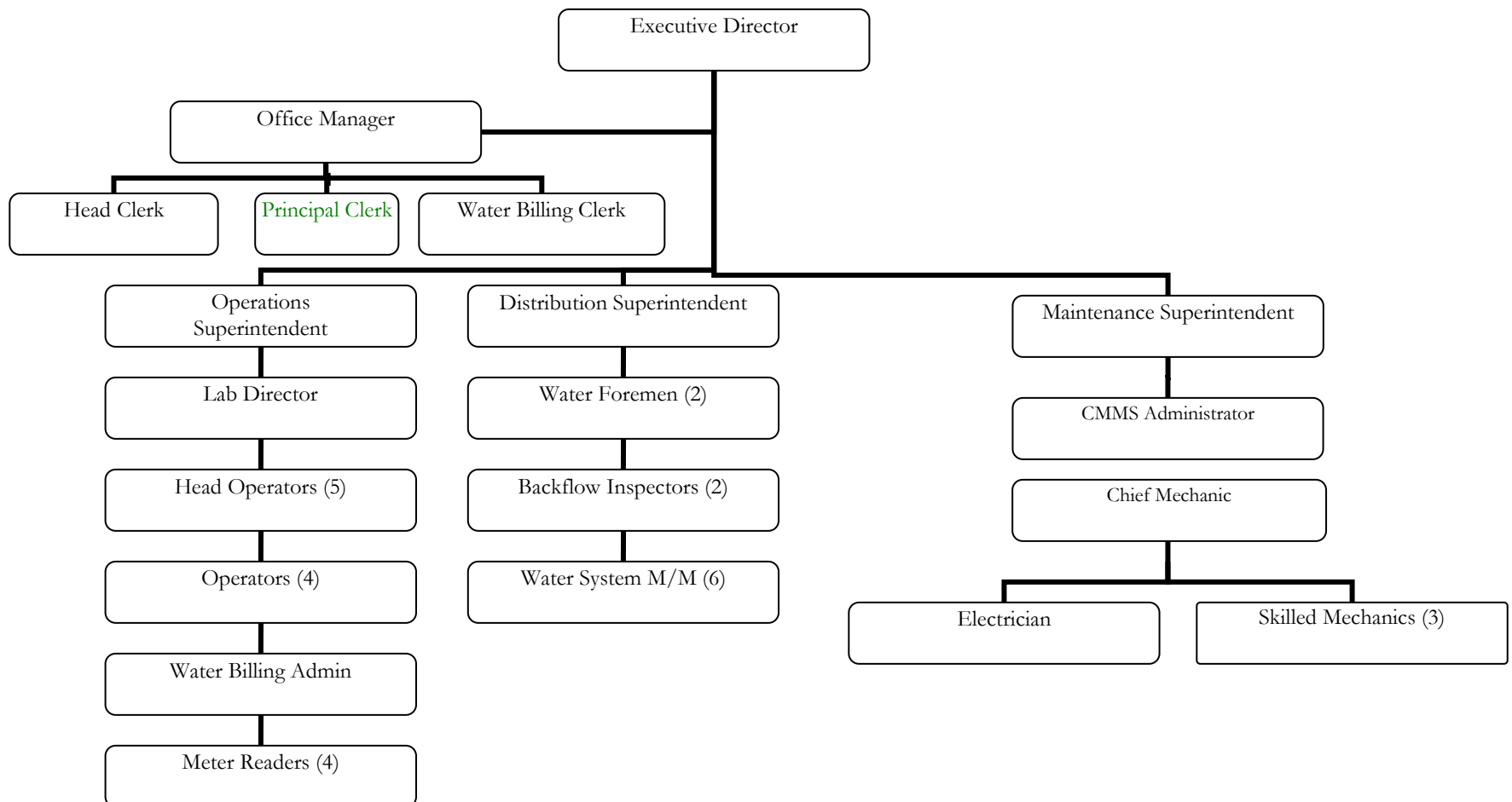
Other expenses decrease by \$87,800 (-3%) due primarily to the elimination of carbon replacement expenses and a reduction in building improvement expenses. This has been offset, in part, by an increase in gas, motor oil, chemicals, and new vehicles

STAFFING

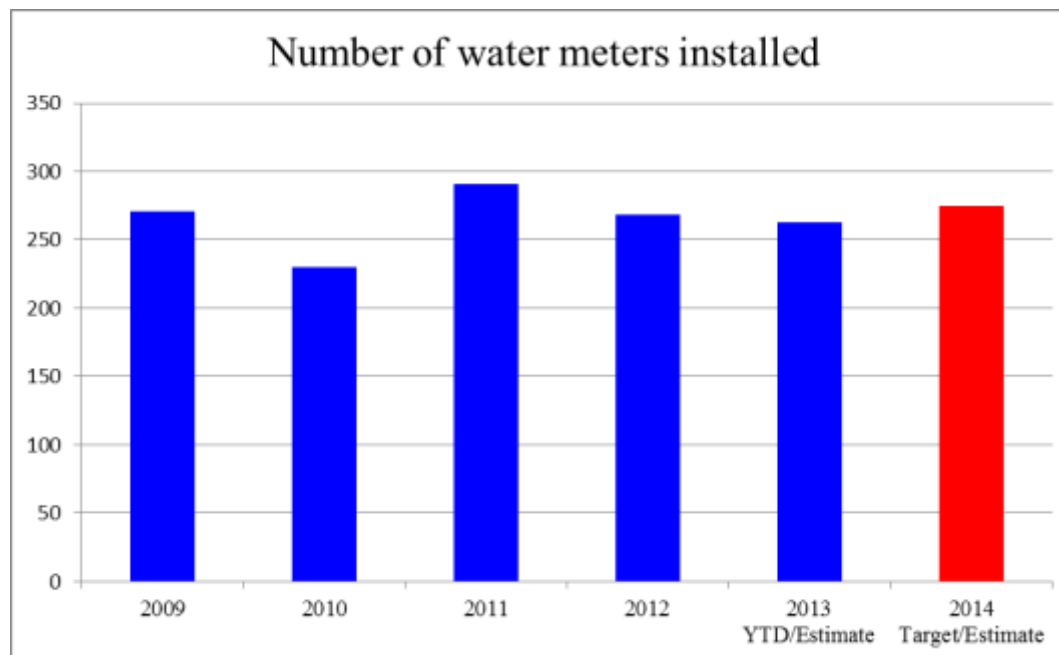
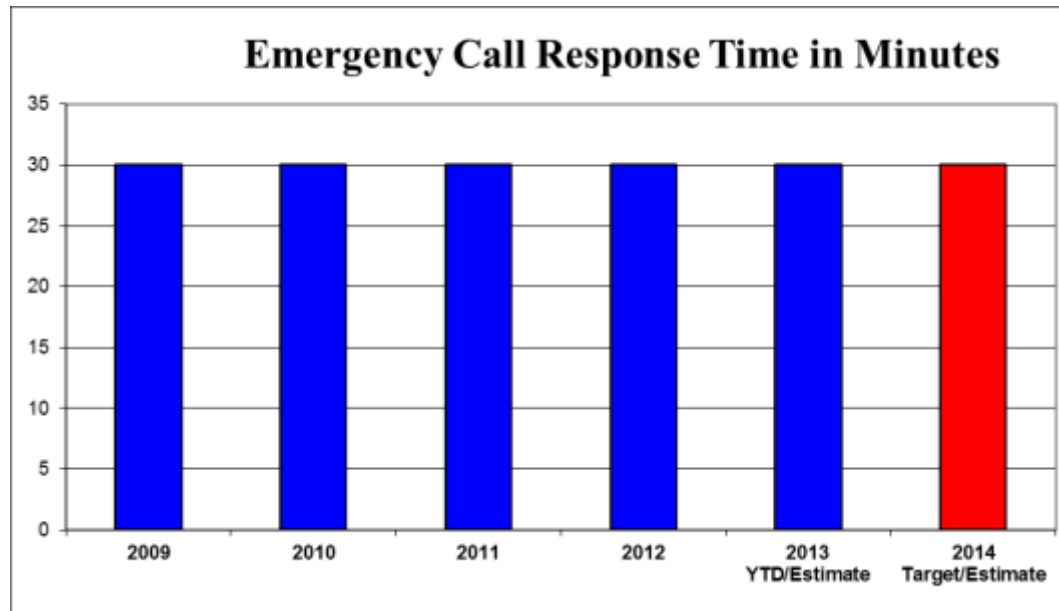
	2008	2009	2010	2011	2012	2013	2014
Water	38	37	38	36	37	37	37



City of Lowell Water Utility Organizational Chart



GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Water	Percentage of meter reads that are estimates	Outcome	10%	10%	10%	9%	9%	5%	-4%	X	X						X
Water	Percentage of carbon used that is regenerated	Efficiency							0%	X						X	X
Water	Maximum response time to emergency calls (in minutes)	Outcome	30	30	30	30	30	30	0	X							X
Water	Ratio of raw water pumped to finished water pumped	Efficiency	97.20%	98%	96.40%	97.40%	97%	98.00%	1%		X					X	X
Water	Percentage of water bills sent out on time	Efficiency	98%	99%	99%	99%	99%	100%	1%	X	X						
Water	Number of water billings per FTE	Efficiency	26,000	26,000	26,000	26,000	26,000	26,000	0	X	X						
Water	Number of emergency calls responded to	Outcome	141	137	108	91	112	100	9	X		X					X
Water	Water billing succession plan completed	Goal							NA	X	X						
Water	Accuracy of initial water bills that are sent out	Efficiency	99.50%	99%	99.50%	99.50%	100%	100.00%	1%	X	X						
Water	Number of ARB readers	Workload	939	648	808	810	755	900	90	X	X						X
Water	Number of water main breaks repaired	Workload	72	57	60	36	51	35	-1	X							X
Water	Number of water services repaired	Workload	154	142	144	120	135	125	5	X							X
Water	Number of hydrants repaired	Workload	126	255	23	285	100	50	-235			X					X
Water	Number of water meters installed	Workload	271	230	291	268	263	275	7	X	X						X
Water	Number of service calls	Workload	1,191	1,100	1,278	1,319	1,232	1000	-319	X							
Water	Number of water line markouts	Workload	3,000	1,700	5,000	2,346	3,015	3000	654	X							
Water	Number of trenches repaired	Workload	226	199	204	156	186	200	44	X							X



WATER UTILITY - 450	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
<u>Personnel</u>				
S & W-Perm.	1,705,046	1,804,563	1,930,688	1,930,688
S & W-Temp.	15,278	25,000	25,000	25,000
S & W-O.T.	73,715	90,000	90,000	90,000
S & W-Holiday.	21,129	20,000	20,000	20,000
Shift Differential	12,433	13,000	15,000	15,000
Longevity	704	710	200	200
Total	1,828,304	1,953,273	2,080,888	2,080,888
<u>Expenses</u>				
Electricity	873,925	1,000,000	1,000,000	1,000,000
Gas Heat	60,103	75,000	75,000	75,000
Repair & Maint of Bldg & Equipment	16,539	22,000	22,000	22,000
Emergency water main repair/trench repair	-	-	125,000	125,000
Preventive Maintenance	38,884	50,000	50,000	50,000
Rental of Equipment	11,242	15,000	15,000	15,000
Professional Services	37,476	45,000	45,000	45,000
Police Details	-	15,000	15,000	15,000
Consumer Confidence	10,000	12,000	12,000	12,000
Automotive	36,480	35,000	35,000	35,000
Gas & Motor Oil	35,000	35,000	35,000	35,000
Chemicals	866,242	1,000,000	1,000,000	1,000,000
Lab Supplies	28,279	39,000	39,000	39,000
Public Works Supplies	77,778	91,000	91,000	91,000
Building Supplies	18,337	20,000	20,000	20,000
Safe Drinking Water Assessment	36,033	41,000	41,000	41,000
License Reimbursement	1,077	1,000	1,200	1,200
Conferences/Seminars/Education/Training	3,595	6,000	7,000	7,000
Transportation/Reimbursements/Seminars	13,773	16,000	16,000	16,000
Miscellaneous Charges	1,931	8,000	8,000	8,000
Carbon Replacement	-	250,000	-	-
Building Improvement	6,788	45,000	45,000	45,000
Hydrants	28,924	30,000	35,000	35,000
Meters	29,902	30,000	30,000	30,000
PLC/SCADA Equipment and Repair	8,792	10,000	10,000	10,000
New Vehicles	159,330	60,000	250,000	91,000
Total	2,400,432	2,951,000	3,022,200	2,863,200
TOTAL BUDGET	4,228,736	4,904,273	5,103,088	4,944,088

LOWELL MEMORIAL AUDITORIUM ENTERPRISE FUND

LOWELL MEMORIAL AUDITORIUM ENTERPRISE FUND SUMMARY				
	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Revenues	-	-	1,085,000	1,085,000
		FY13 Approved	FY13 Request	FY13 Manager
Operating Expenses	-	-	1,335,000	1,335,000
Indirect Costs	-	-	-	-
Debt Service	-	-	-	-
Manager Fee (set aside)	-	-	-	-
Total Expenditures	-	-	1,335,000	1,335,000
Surplus/(Deficit)	-	-	(250,000)	(250,000)

LOWELL MEMORIAL AUDITORIUM	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Expenses				
Administrative Expenses	-	-	425,000	425,000
Operations	-	-	721,000	721,000
Box Office	-	-	105,000	105,000
Manager Fee	-	-	84,000	84,000
Other	-	-	-	-
Total	-	-	1,335,000	1,335,000
TOTAL BUDGET	-	-	1,335,000	1,335,000

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CAREER CENTER
(Memo Only; Not Included In Totals)

Career Center

The Career Center of Lowell is part of the Massachusetts One-Stop Career Center system. The Career Center operates under the direction of the City of Lowell and is chartered by the Greater Lowell Workforce Investment Board. Through this model, local employment and training services have been consolidated to build a strong workforce development system.

The mission of the Career Center is to work closely with the business community to identify and meet their employment needs and to provide job seekers with a wide range of job search and training services

ACCOMPLISHMENTS

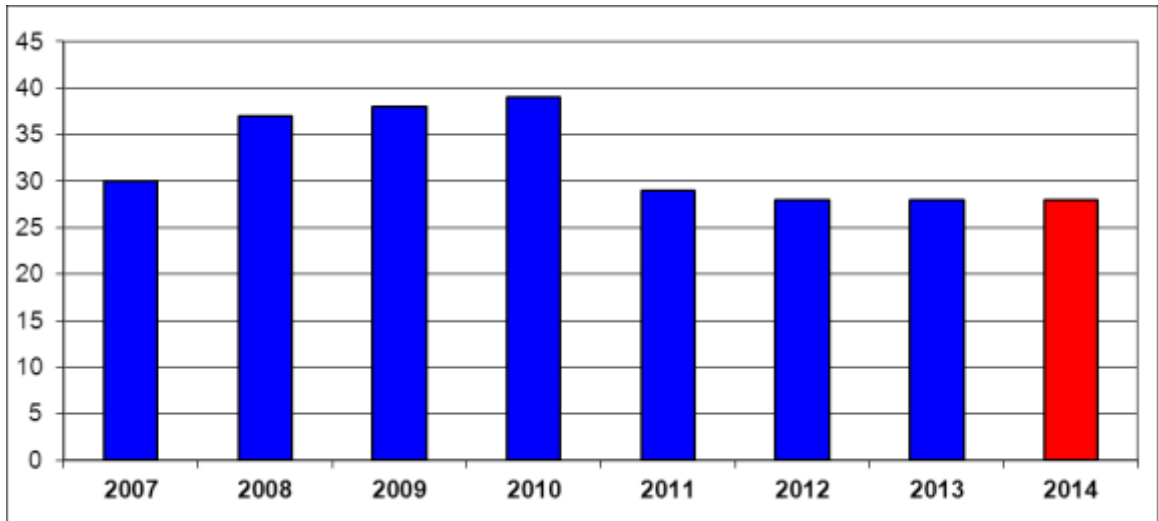
- The Mass Department of Transitional Assistance awarded additional funding to the Career Center of Lowell under CIES program to place welfare recipients into full time jobs and achieved the ranking of #1 CIES vendor in Massachusetts for the second year in a row.
- The Career Center achieved a 95% entered employment rate for Workforce Investment Act enrolled Dislocated Workers and was ranked #1 in the state for this performance indicator.
- The Massachusetts Department of Workforce Development recognized the Career Center of Lowell case management model as a Mass Best Practice.
- The Greater Lowell WIB hosted 48 private sector employers at our annual Youth Job Fair.
- The Career Center of Lowell /Valley Works Lawrence collaborated on a successful
- Job fair at the Spinners baseball park in August. We also collaborated with the Leominster and Framingham Career Centers for a job fair at Devens this fall.
- The Career Center of Lowell (CCL) is an active partner on the Lowell Police Department's Safe & Successful Youth Initiative (SSYI). The program serves as a coordinated intervention strategy focused on young men (age 14-24) identified as a high risk for becoming perpetrators or victims of gun violence. The CCL has provided services to twenty-two young men within the City of Lowell, almost doubling the enrollment goal. Services include: work-readiness activities, job development, resume writing, subsidized employment, and job search assistance. Each of the participants earn wages while participating in work-readiness activities, before they enter subsidized employment. Eleven participants are currently receiving wages on various subsidized worksites throughout the City. Two participants have gained permanent employment in the private sector as a result of the program.

BUDGET STATEMENT

The Career Center/WIB's FY14 budget reflects a projected decrease of \$366,247, approximately 10% less than FY13 funding. Existing FY13 staffing levels will be maintained for FY14.

STAFFING

	2008	2009	2010	2011	2012	2013	2014
Career Center	37	38	39	29	28	28	28



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graph TD
    ED["LEO/ City Manager Lowell  
Bernard F. Lynch"]
    CCED["Career Center of Lowell Executive Director  
2-7 Michael McQuaid"]
    AA7["Admin. Assistant  
Vacant Grade 7"]
    WIBD["Workforce Investment Board Director  
3-7 Barbara O'Neil"]
    ACED["Assistant Career Center Director  
Vacant Grade 3"]
    CCM1["Career Center Manager-  
4-2 Leslie Burke"]
    CCM2["Career Center Manager-  
Cathy Byrnes"]
    CCM3["Career Center Manager-  
Maureen Davidson  
4-3"]
    CCM4["Career Center Manager-  
Vacant Grade 4"]
    BA["Budget Analyst/IT  
Manager.-  
3-2 Michael Durkin"]
    FM["Fiscal Manager-  
3-3 Shannon Norton Calles"]
    YCA["Youth Career Advisor  
8-2 Michael Paglia  
2 Vacant positions"]
    YC["Youth Coordinator  
8-2 Bridget Quinn"]
    SC["Summer Coordinator  
Vacant Temp Position"]
    SC1["Summer Counselors  
(8-15 Vacant Positions)"]
    R["Receptionist  
Barbara Avery  
Job Specialist III  
Nancy Bruce  
Narin Sao  
Doris Pertucci  
Robin Long  
Veterans Rep  
John Stepaniak  
Vacant  
Employment  
Counselor  
Vacant  
U.I. Claims Rep  
Rosa Zeda  
Sophanarath Yim  
Roger Maxfield"]
    CAS["Career Advisor/Supervisor  
7-5 Nancy Gagnon  
Senior Career Advisor-  
7-4 Brenda Leterneau  
Career Advisor I  
7-7 Monica Nou  
7-4 Maria Gabriel  
1 Vacant Position  
Workshop Specialist-  
6-5 Janet O'Brien  
6-5 Ellen Lloyd  
6-3 Robert McIntosh  
II/Workshop Specialist  
6-4 Tim O'Connor  
Career Advisor II  
8-4 Amy Veillette  
8-3 William Norris  
8-2 Madeline Colon-Rivera  
10 Vacant Positions  
Receptionist  
8-4 Nancy Clarke"]
    ESS["Employer Services  
Specialist  
7-6 Sally Regan  
1 Vacant position  
Business Service  
Rep.  
Vacant  
Job Specialist III  
Somong  
Rattanayong"]
    IM["Information  
Manager  
Vacant Grade 6"]
    SA["Staff  
Accountant  
8-4 Robert Gignac"]
    YPM["Youth Program  
Manager-  
Vacant Grade 4  
WIB Senior Program  
Manager  
5-2 Gail Brown  
School to Work  
Coordinator  
7-4 Cathy Sturtevant  
7-2 Beatriz Sierra  
Grant Specialist-  
7-4 Shaun McCarthy  
Employment  
Specialist  
Vacant Grade 7"]

    ED --- CCED
    ED --- AA7
    ED --- WIBD
    CCED --- ACED
    CCED --- CCM1
    CCED --- CCM2
    CCED --- CCM3
    CCED --- CCM4
    CCED --- BA
    CCED --- FM
    ACED --- YCA
    ACED --- YC
    ACED --- SC
    ACED --- SC1
    ACED --- R
    ACED --- CAS
    ACED --- ESS
    ACED --- IM
    ACED --- SA
    ACED --- YPM
  
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LEO/ City Manager Lowell
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Career Center of Lowell Executive Director
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Admin. Assistant
Vacant Grade 7

Workforce Investment Board Director
3-7 Barbara O'Neil

Assistant Career Center Director
Vacant Grade 3

Career Center Manager-
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Career Center Manager-
Cathy Byrnes

Career Center Manager-
Maureen Davidson
4-3

Admin. Assistant
8-7 Brenda Teles

Career Center Manager-
Vacant Grade 4

Budget Analyst/IT Manager.-
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Fiscal Manager-
3-3 Shannon Norton Calles

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2 Vacant positions

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8-2 Bridget Quinn

Summer Coordinator
Vacant Temp Position

Summer Counselors
(8-15 Vacant Positions)

Receptionist
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Job Specialist III
Nancy Bruce
Narin Sao
Doris Pertucci
Robin Long
Veterans Rep
John Stepaniak
Vacant
Employment Counselor
Vacant
U.I. Claims Rep
Rosa Zeda
Sophanarath Yim
Roger Maxfield

Career Advisor/Supervisor
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Senior Career Advisor-
7-4 Brenda Leterneau
Career Advisor I
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1 Vacant Position
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6-5 Ellen Lloyd
6-3 Robert McIntosh
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8-3 William Norris
8-2 Madeline Colon-Rivera
10 Vacant Positions
Receptionist
8-4 Nancy Clarke

Employer Services Specialist
7-6 Sally Regan
1 Vacant position
Business Service Rep.
Vacant
Job Specialist III
Somong
Rattanayong

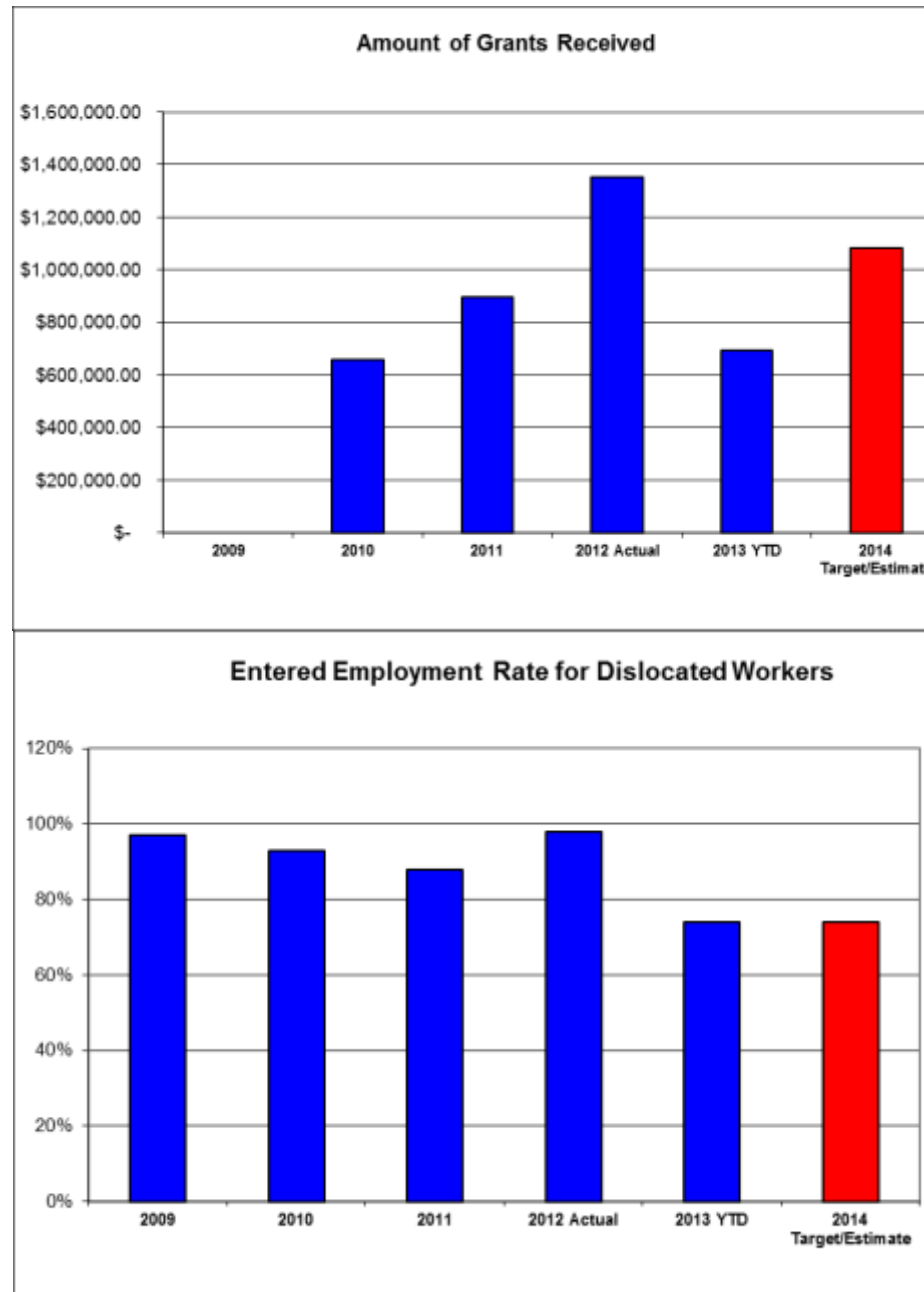
Information Manager
Vacant Grade 6

Staff Accountant
8-4 Robert Gignac

Youth Program Manager-
Vacant Grade 4
WIB Senior Program Manager
5-2 Gail Brown
School to Work Coordinator
7-4 Cathy Sturtevant
7-2 Beatriz Sierra
Grant Specialist-
7-4 Shaun McCarthy
Employment Specialist
Vacant Grade 7

Shaded Titles/Names are State of Mass. Employees

GOALS AND PERFORMANCE INDICATORS										ALIGNMENT WITH MANAGER'S GOALS							
Department	Goal/Performance Indicator	Type	2009	2010	2011	2012 Actual	2013 YTD	2014 Target/Estimate	2014 Target-2012 Actual Change	#1	#2	#3	#4	#5	#6	#7	#8
Career Center	Increase non-city grants in emerging sectors	Goal						6/30/2014	N/A					X			
Career Center	Number of findings during audit/system certification by EOLWD	Goal	0	0	0	0	0	0	0		X			X			
Career Center	Amount of grants	Outcome		\$ 659,000	\$ 897,000	\$1,351,000	\$ 692,000	\$ 1,083,152	\$ (267,848)		X			X			
Career Center	Entered employment rate for dislocated workers	Outcome	97%	93%	88%	98%	74%	74%	-24%	X	X			X			
Career Center	Entered employment rate for Low Income/"Adult" Workers	Outcome	74%	84%	90%	91%	69%	70%	-21%	X	X			X			
Career Center	Youth placement in employment or education	Outcome				79%	75%	75%	-4%			X	X	X			



	FY12 Actual	FY13 Approved	FY14 Request	FY14 Manager
Personnel				
Salaries	1,629,316	1,437,313	1,516,279	1,516,279
Fringe Benefits	638,268	431,194	363,906	363,906
Overtime	1,000	1,000	1,000	1,000
Total	2,268,584	1,869,507	1,881,185	1,881,185
Expenses				
Advertising	3,500	3,500	1,800	1,800
Conferences/Meetings	10,000	10,000	7,000	7,000
Contractor Reimbursement	336,375	419,552	330,005	330,005
Custodial Supplies	3,200	3,200	3,600	3,600
Data Processing	42,650	12,025	19,038	19,038
Dues & Subscriptions	15,000	13,200	16,000	16,000
Electricity	57,000	50,000	33,000	33,000
Equipment Rental (Copiers)	32,758	30,798	22,966	22,966
Furniture & Equipment	1,000	1,000	1,000	1,000
Gas	20,000	20,000	7,500	7,500
Independent Audit	10,000	10,000	10,000	10,000
Instructional Supplies	4,000	4,000	2,000	2,000
Insurance & Bonding	9,800	9,900	9,237	9,237
Licenses & Fees	4,000	4,000	4,000	4,000
Misc Rental (Storage)	4,000	4,000	1,000	1,000
Needs Based Payments	2,000	2,000	-	-
Network Access Fee	8,272	6,556	9,000	9,000
Office Supplies	25,000	25,000	25,000	25,000
Parking	22,080	7,640	7,640	7,640
Participant Fringe	28,719	27,423	27,127	27,127
Participant Wages	261,078	274,225	301,150	301,150
Postage	5,000	5,000	5,000	5,000
Printing & Binding	3,000	3,000	3,000	3,000
Professional Services	58,774	58,774	58,662	58,662
Promotional Activities	2,000	2,000	1,200	1,200
Rent	406,656	414,329	298,386	298,386
Repair & Maint of Equipment	18,916	16,369	14,100	14,100
Staff Training	2,500	2,500	1,000	1,000
Telephone	17,000	18,670	17,836	17,836
Training Payments (Customers)	-	5,000	8,450	8,450
Transportation	12,480	12,480	6,800	6,800
Travel - In State	5,000	5,000	7,000	7,000
Travel - Out State	5,000	5,000	2,000	2,000
Tuition Reimbursement (Customers)	425,834	337,534	321,398	321,398
Total	1,862,592	1,823,675	1,582,895	1,582,895
TOTAL BUDGET	4,131,176	3,693,182	3,464,080	3,464,080

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FIVE-YEAR FORECASTS

General Fund
Wastewater Enterprise Fund
Parking Enterprise Fund
Water Enterprise Fund

CITY OF LOWELL FORECAST					
GENERAL FUND					
	2014	2015	2016	2017	2018
Prior Year Levy	108,866,883	110,466,883	115,133,180	119,916,134	124,818,663
Prop 2 1/2 Increase	2,952,485	3,066,297	3,182,955	3,302,528	3,425,092
New Growth	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Tax Increase/(Decrease)	(2,952,485)	-	-	-	-
Tax Levy	110,466,883	115,133,180	119,916,134	124,818,663	129,843,755
Local Aid	158,995,953	163,792,768	168,723,280	173,787,172	178,984,379
Local Receipts	24,184,448	23,415,402	23,702,771	23,998,852	24,303,975
Available Funds	790,000	40,000	40,000	40,000	40,000
Free Cash	-	-	-	-	-
Other One-Time Revenue	-	-	-	-	-
MSBA Reimbursement	4,867,964	4,867,964	4,867,963	2,925,732	2,925,732
Subtotal Gross Revenues	299,305,248	307,249,314	317,250,149	325,570,418	336,097,840
Overlay	1,804,603	1,849,718	1,895,961	1,943,360	1,991,944
State and County Charges	18,468,819	18,903,637	19,349,233	19,805,875	20,273,836
Offsets	222,589	225,113	227,699	230,351	233,069
Snow & Ice Deficit (a)	-	950,000	900,000	850,000	800,000
Other Deficits	-	-	-	-	-
Subtotal To Be Raised	20,496,011	21,928,468	22,372,894	22,829,586	23,298,849
Indirect Reimb from Enterprises	4,724,881	4,968,388	5,148,674	5,331,045	5,521,924
Net Revenue	283,534,118	290,289,234	300,025,930	308,071,877	318,320,915

CITY OF LOWELL FORECAST					
GENERAL FUND					
	2014	2015	2016	2017	2018
School Budget (Chap 70)	129,782,014	134,675,474	138,175,085	142,166,272	146,469,919
School Budget (local)	11,958,987	13,317,757	14,206,635	14,982,795	15,432,279
School Additional Funding	1,000,000	489,346	349,961	399,119	430,365
Subtotal School Spending	142,741,001	148,482,577	152,731,681	157,548,186	162,332,563
Salaries & Wages	55,519,009	57,706,162	60,087,775	62,567,748	65,250,144
Health/Dental Insurance	22,500,000	22,700,000	23,835,000	25,026,750	26,278,088
Medicare Tax	2,400,000	2,460,000	2,521,500	2,584,538	2,649,151
Pension Assessments	17,077,418	17,832,843	18,622,171	19,447,469	20,310,355
Unemployment	640,000	640,000	640,000	640,000	640,000
Debt Service	13,976,494	13,827,235	12,536,354	8,985,374	8,637,999
Capital Plan Debt Service	-	1,349,375	3,279,525	4,969,275	5,423,950
Trash Removal	5,220,000	5,350,000	5,100,000	5,202,000	5,306,040
Utility Accounts	4,387,000	4,387,000	4,387,000	4,387,000	4,387,000
Street Lights	563,000	563,000	563,000	563,000	563,000
Greater Lowell Technical HS	6,370,618	6,529,883	6,693,131	6,860,459	7,031,970
GLTHS Capital Assessment	-	606,870	593,384	733,107	907,945
Snow & Ice	1,350,000	1,400,000	1,450,000	1,500,000	1,500,000
Claims	800,000	800,000	800,000	800,000	800,000
LMA	250,000	200,000	150,000	100,000	50,000
N Middlesex Area Commission	29,048	29,774	30,519	31,282	32,064
All Other Expenses	9,710,529	9,904,740	10,102,834	10,304,891	10,510,989
Subtotal "City" Spending	140,793,116	146,286,883	151,392,192	154,702,892	160,278,693
Total Appropriations	283,534,117	294,769,460	304,123,873	312,251,078	322,611,256
Surplus/(Deficit)	1	(4,480,226)	(4,097,943)	(4,179,200)	(4,290,341)
Prior Year Levy Limit	118,099,403	122,651,888	127,318,185	132,101,139	137,003,668
Plus amended prior yr growth	-	-	-	-	-
Plus Prop 2 1/2 Increase	2,952,485	3,066,297	3,182,955	3,302,528	3,425,092
Plus New Growth	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
New Levy Limit	122,651,888	127,318,185	132,101,139	137,003,668	142,028,760
New Levy Limit	122,651,888	127,318,185	132,101,139	137,003,668	142,028,760
Less Tax Levy	(110,466,883)	(115,133,180)	(119,916,134)	(124,818,663)	(129,843,755)
Excess Levy Capacity	12,185,005	12,185,005	12,185,005	12,185,005	12,185,005

(a) Inversely proportional to increase in Snow & Ice appropriation, with one year lag

CITY OF LOWELL FORECAST					
WASTEWATER ENTERPRISE FUND					
	2014	2015	2016	2017	2018
Local Revenues	10,291,000	11,011,370	11,782,166	12,606,918	13,489,402
Tewksbury	1,113,000	1,224,300	1,346,730	1,481,403	1,555,473
Chelmsford	1,145,000	1,259,500	1,385,450	1,523,995	1,600,195
Dracut/Tyngsboro	1,988,000	2,186,800	2,405,480	2,646,028	2,778,329
Septage	1,267,000	1,367,000	1,467,000	1,567,000	1,667,000
Liens 201	882,000	943,740	1,009,802	1,080,488	1,156,122
Lab	18,000	19,800	21,780	23,958	26,354
Pre-Treatment	3,000	3,000	3,000	3,000	3,000
Misc Other	170,000	178,500	187,425	196,796	206,636
Sewer Enterprise Free Cash	-	-	-	-	-
Revenues	16,877,000	18,194,010	19,608,833	21,129,586	22,482,511
Salaries & Wages	3,021,667	3,146,462	3,276,411	3,411,726	3,552,631
plus General Fund indirect	787,160	810,775	835,098	860,151	885,956
Health/Dental Insurance	718,276	735,468	771,698	809,729	849,650
Medicare Tax (1.45% of wages)	43,814	45,624	47,508	49,470	51,513
Pension Assessments	666,150	687,434	718,368	750,695	784,476
Debt Service	6,451,490	6,477,882	6,423,031	6,364,770	6,298,722
New Loan Order	-	-	-	-	-
Utility Accounts	1,350,000	1,377,000	1,404,540	1,432,631	1,461,283
All Other Expenses	6,489,600	6,684,288	6,884,817	7,091,361	7,304,102
plus General Fund indirect	480,576	480,576	480,576	480,576	480,576
Appropriations	20,008,733	20,445,508	20,842,046	21,251,109	21,668,909
Surplus/(Deficit)	(3,131,733)	(2,251,498)	(1,233,214)	(121,523)	813,602
Beginning Fund Balance	6,955,029	3,823,296	1,571,798	338,585	217,061
Operations	(3,131,733)	(2,251,498)	(1,233,214)	(121,523)	813,602
Ending Fund Balance	3,823,296	1,571,798	338,585	217,061	1,030,663
Local Rate Increase	5.00%	7.00%	7.00%	7.00%	7.00%
New Loan Order					

CITY OF LOWELL FORECAST					
WATER ENTERPRISE FUND					
	2014	2015	2016	2017	2018
Water Revenues	10,058,000	10,158,580	10,260,166	10,362,767	10,466,395
Additional Residential Metering Rev	-	175,000	350,000	350,000	350,000
Bulk Water	26,000	26,000	26,000	26,000	26,000
Liens	760,000	767,600	775,276	783,029	790,859
Misc Other	442,000	442,000	442,000	442,000	442,000
Revenues	11,286,000	11,569,180	11,853,442	11,963,796	12,075,254
Salaries & Wages	2,080,888	2,166,829	2,256,319	2,349,505	2,446,539
plus General Fund indirect	376,765	514,891	530,784	541,312	552,550
Health/Dental Insurance	574,769	582,245	610,928	641,035	672,640
Medicare Tax (1.45% of wages)	30,173	31,419	32,717	34,068	35,475
Pension Assessments	513,490	529,897	553,742	578,661	604,701
Debt Service	3,016,088	3,430,594	3,641,761	3,605,182	3,568,595
New Loan Order	-	1,592,500	1,577,500	1,562,500	1,547,500
Utility Accounts	1,075,000	1,096,500	1,118,430	1,140,799	1,163,615
All Other Expenses	1,788,200	2,073,964	1,865,443	2,152,752	1,945,807
plus General Fund indirect	109,143	109,143	109,143	109,143	109,143
Appropriations	9,564,516	12,127,982	12,296,767	12,714,957	12,646,564
Surplus/(Deficit)	1,721,484	(558,802)	(443,325)	(751,161)	(571,310)
Beginning Fund Balance	5,588,794	7,310,278	6,751,476	6,308,151	5,556,990
Operations	1,721,484	(558,802)	(443,325)	(751,161)	(571,310)
Ending Fund Balance	7,310,278	6,751,476	6,308,151	5,556,990	4,985,680
Local Rate Increase	0.00%	0.00%	0.00%	0.00%	0.00%
New Loan Order	20,000,000				

CITY OF LOWELL FORECAST					
PARKING ENTERPRISE FUND					
	2014	2015	2016	2017	2018
Penalties & Interest	345,000	351,900	358,938	366,117	373,439
Fines	749,000	763,980	779,260	794,845	810,742
Streets	844,000	860,880	878,098	895,660	913,573
Additional Street Revenue	50,000	100,000	100,000	100,000	100,000
Ayotte	710,000	724,200	738,684	753,458	768,527
Downes	1,079,000	1,100,580	1,122,592	1,145,043	1,167,944
Davidson Lot	203,000	207,060	211,201	215,425	219,734
Roy	936,000	954,720	973,814	993,291	1,013,157
Lower Locks	415,000	423,300	431,766	440,401	449,209
Early	693,000	706,860	720,997	735,417	750,125
Pass Cards	18,000	18,360	18,727	19,102	19,484
Misc	5,000	5,100	5,202	5,306	5,412
Revenues	6,047,000	6,216,940	6,339,279	6,464,064	6,591,346
Salaries & Wages	315,895	328,941	342,527	356,673	371,404
plus General Fund indirect	152,241	156,808	161,512	166,358	171,349
Health/Dental Insurance	103,164	110,385	118,112	126,380	135,227
Medicare Tax (1.45% of wages)	4,580	4,770	4,967	5,172	5,385
Pension Assessments	97,147	101,519	106,087	110,861	115,850
Debt Service	2,316,475	2,311,975	2,311,700	2,311,700	2,311,700
New Loan Order	-	198,750	196,250	192,500	190,000
Utility Accounts	225,000	236,250	248,063	260,466	273,489
All Other Expenses	2,627,534	2,680,085	2,733,686	2,788,360	2,844,127
plus General Fund indirect	67,434	67,434	67,434	67,434	67,434
Appropriations	5,909,470	6,196,917	6,290,338	6,385,904	6,485,964
Surplus/(Deficit)	137,530	20,023	48,941	78,161	105,381
Beginning Fund Balance	1,415,987	1,553,517	1,573,540	1,622,481	1,700,641
Operations	137,530	20,023	48,941	78,161	105,381
Ending Fund Balance	1,553,517	1,573,540	1,622,481	1,700,641	1,806,023
New Loan Order	2,000,000				

CITY OF LOWELL FORECAST						
LMA ENTERPRISE FUND						
		2014	2015	2016	2017	2018
LMA Revenues	0.00%	1,085,000	1,172,530	1,261,186	1,351,001	1,442,012
Other	0.00%	-	-	-	-	-
Revenues	calculated	1,085,000	1,172,530	1,261,186	1,351,001	1,442,012
Operating Expenses	3.00%	1,251,000	1,288,530	1,327,186	1,367,001	1,408,012
Debt Service	attached	-	-	-	-	-
Management Fee	0.00%	84,000	84,000	84,000	84,000	84,000
Appropriations		1,335,000	1,372,530	1,411,186	1,451,001	1,492,012
Surplus/(Deficit)		(250,000)	(200,000)	(150,000)	(100,000)	(50,000)

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PROPOSED RESOLUTION OF THE CITY COUNCIL

COMMONWEALTH OF MASSACHUSETTS			
CITY OF LOWELL			
<u>In City Council</u>			
<u>VOTE</u>			
Approving Budget for the City of Lowell for Fiscal Year 2014			

WHEREAS, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2014 to the City Council on _____; and			
WHEREAS, the City Council held advertised public hearings to consider the proposed budget on _____; and			
WHEREAS, upon motion the City Council accepted the budget as submitted by the City Manager, after reductions otherwise separately voted, if any.			
NOW, THEREFORE, BE IT VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:			
That the City Council of the City of Lowell hereby adopts and approves the budget for fiscal year 2014 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of \$_____, which sum shall be appropriated and raised by taxation and other sources, including but not limited to revenue sharing. The full list of appropriations follows this vote.			
WHEREAS, THE City of Lowell enterprise funds may have insufficient operating revenues to fund all expenditures of the funds in fiscal year 2014.			
NOW, THEREFORE, BE IT FURTHER VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:			
That the City Council of the City of Lowell hereby raises and appropriates the following retained earnings:			
	Fund	Amount	
	Wastewater Enterprise Fund	\$ 3,131,732	
	Parking Enterprise Fund	\$ -	
	Water Enterprise Fund	\$ -	
	LMA Enterprise Fund	\$ 250,000	
and that the City Council of the City of Lowell hereby raises and appropriates the following from other funds:			
	Fund	Amount	
	Dog Licenses (Fund 1714)	\$ 40,000	
	Health Claims Trust Fund (Fund 8416)	\$ 750,000	
			14 Manager
Line Number	Department	Description	Amount
2013-01	City Council	Personal Services	\$ 140,000
2013-02	City Council	Ordinary Expenses	7,500
2013-03	Mayor	Personal Services	46,980
2013-04	Mayor	Ordinary Expenses	5,900
2013-05	City Clerk	Personal Services	308,196
2013-06	City Clerk	Ordinary Expenses	16,900
2013-07	City Manager	Personal Services	1,537,206
2013-08	City Manager	Ordinary Expenses	3,658,550

Line Number	Department	Description	Amount
2013-09	City Manager - Lowell School System	Personal Services	-
2013-10	City Manager - Lowell School System	Ordinary Expenses	62,530
2013-11	City Manager - Marketing Development	Personal Services	-
2013-12	City Manager - Marketing Development	Ordinary Expenses	330,000
2013-13	City Manager - Contingency	Ordinary Expenses	300,000
2013-14	City Manager - Contingency	Reserve for Schools	-
2013-15	City Manager - Cable Access	Ordinary Expenses	142,800
2013-16	City Manager - Cable Access	Transfers to Schools	107,800
2013-17	City Manager - Cultural Affairs & Special Events	Personal Services	111,214
2013-18	City Manager - Cultural Affairs & Special Events	Ordinary Expenses	-
2013-19	Finance	Personal Services	160,919
2013-20	Finance	Ordinary Expenses	200
2013-21	Auditing	Personal Services	427,560
2013-22	Auditing	Ordinary Expenses	58,600
2013-23	Purchasing	Personal Services	199,710
2013-24	Purchasing	Ordinary Expenses	194,150
2013-25	Assessing	Personal Services	434,527
2013-26	Assessing	Ordinary Expenses	129,222
2013-27	Treasurer	Personal Services	500,963
2013-28	Treasurer	Ordinary Expenses	361,000
2013-29	Human Relations	Personal Services	249,635
2013-30	Human Relations	Ordinary Expenses	31,550
2013-31	Management Information Systems	Personal Services	506,632
2013-32	Management Information Systems	Ordinary Expenses	927,116
2013-33	Law	Personal Services	943,119
2013-34	Law	Ordinary Expenses	270,150
2013-35	Elections	Personal Services	214,079
2013-36	Elections	Ordinary Expenses	53,680
2013-37	Planning & Development	Personal Services	2,281,343
2013-38	Planning & Development	Ordinary Expenses	251,200
2013-39	Police	Personal Services	22,326,206
2013-40	Police	Ordinary Expenses	1,533,168
2013-41	Fire	Personal Services	15,720,835
2013-42	Fire	Ordinary Expenses	649,250
2013-43	Lowell Public Schools	Single Line Appropriation	142,860,281
2013-44	Greater Lowell Technical School	Ordinary Expenses	6,370,618
2013-45	DPW Administration	Personal Services	376,225
2013-46	DPW Administration	Ordinary Expenses	935,700
2013-47	DPW Engineering	Personal Services	408,757
2013-48	DPW Engineering	Ordinary Expenses	-
2013-49	DPW Land & Buildings	Personal Services	1,772,093
2013-50	DPW Land & Buildings	Ordinary Expenses	650,000
2013-51	DPW Streets	Personal Services	1,142,061
2013-52	DPW Streets	Ordinary Expenses	50,000
2013-53	Parks	Personal Services	1,544,593
2013-54	Parks	Ordinary Expenses	622,000
2013-55	Cemetery	Personal Services	137,354
2013-56	Cemetery	Ordinary Expenses	160,225
2013-57	DPW Other	Snow & Ice	1,350,000
2013-58	DPW Other	Street Lighting	563,000
2013-59	DPW Other	Waste Collection & Disposal	5,220,000

Line Number	Department	Description	Amount
2013-60	Health	Personal Services	2,157,890
2013-61	Health	Ordinary Expenses	99,200
2013-62	Council on Aging	Personal Services	229,084
2013-63	Council on Aging	Ordinary Expenses	85,350
2013-64	Veterans'	Personal Services	129,629
2013-65	Veterans'	Ordinary Expenses	1,111,400
2013-66	Recreation	Personal Services	624,576
2013-67	Recreation	Ordinary Expenses	65,585
2013-68	Library	Personal Services	858,167
2013-69	Library	Ordinary Expenses	318,803
2013-70	Unclassified	Debt Service	13,976,494
2013-71	Unclassified	Workers Comp	625,000
2013-72	Unclassified	Unemployment	640,000
2013-73	Unclassified	Health Insurance	22,500,000
2013-74	Unclassified	Retirement	17,077,418
2013-75	Unclassified	Medicare Tax	2,400,000
2013-76	Unclassified	Claims & Judgments	800,000
2013-77	Unclassified	Other Insurance	283,000
2013-78	Unclassified	No. Middlesex	29,048
Subtotal	General Fund		283,373,941
2013-79	Wastewater	Personal Services	3,021,667
2013-80	Wastewater	Ordinary Expenses	7,839,600
2013-81	Wastewater	Debt Service	6,451,490
Subtotal	Wastewater Enterprise Fund		17,312,757
2013-82	Parking	Personal Services	315,895
2013-83	Parking	Ordinary Expenses	2,852,534
2013-84	Parking	Debt Service	2,316,475
Subtotal	Parking Enterprise Fund		5,484,904
2013-85	Water	Personal Services	2,080,888
2013-86	Water	Ordinary Expenses	2,863,200
2013-87	Water	Debt Service	3,016,088
Subtotal	Water Enterprise Fund		7,960,176
2013-88	Lowell Memorial Auditorium	Personnel Services	-
2013-89	Lowell Memorial Auditorium	Ordinary Expenses	1,335,000
Subtotal	LMA Enterprise Fund		1,335,000
Grand Total All Funds			314,131,778
Furthermore, the following projected needs are costs to the City, but according to accounting rules established by the Department of Revenue, are not to be included in the appropriation order.			
2013-88	General Fund - Cherry Sheet Assessments		18,468,819
2013-89	General Fund - 2011 Snow & Ice deficit		-
2013-90	General Fund - Provision for Abatements & Exemptions		1,834,058
2013-91	General Fund - Projected 2011 Arena Deficit		-
2013-92	Indirect costs of the enterprise funds		4,724,881

PERSONNEL

Function	Department	Position	Last Name	First Name	FY2014
LEGISLATIVE	CITY COUNCIL	Mayor	Murphy	Patrick	\$ 20,000
LEGISLATIVE	CITY COUNCIL	Councilor	Elliot	Rodney	\$ 15,000
LEGISLATIVE	CITY COUNCIL	Councilor	Kennedy	Edward	\$ 15,000
LEGISLATIVE	CITY COUNCIL	Councilor	Leahy	John	\$ 15,000
LEGISLATIVE	CITY COUNCIL	Councilor	Lorrey	Martin	\$ 15,000
LEGISLATIVE	CITY COUNCIL	Councilor	Martin	William	\$ 15,000
LEGISLATIVE	CITY COUNCIL	Councilor	Mendonca	Joseph	\$ 15,000
LEGISLATIVE	CITY COUNCIL	Councilor	Mercier	Rita	\$ 15,000
LEGISLATIVE	CITY COUNCIL	Councilor	Noun	Vesna	\$ 15,000
LEGISLATIVE	MAYOR	Asst. to Mayor	Myers	Jennifer	\$ 46,980
LEGISLATIVE	CITY CLERK	City Clerk	Geary	Michael	\$ 85,288
LEGISLATIVE	CITY CLERK	Asst. City Clerk	Gitschier	Angela	\$ 66,860
LEGISLATIVE	CITY CLERK	Head Clerk	Hubert	Kathy	\$ 39,012
LEGISLATIVE	CITY CLERK	Head Clerk	Gouveia	Shannon	\$ 39,012
LEGISLATIVE	CITY CLERK	Head Clerk	Maguire	Nancy	\$ 39,012
LEGISLATIVE	CITY CLERK	Head Clerk	Martinez	Jennifer	\$ 39,012
CITY MANAGER	CITY MANAGER	City Manager	Lynch	Bernard	\$ 183,864
CITY MANAGER	CITY MANAGER	Asst. to City Manager	Marchand	Henri	\$ 79,760
CITY MANAGER	CITY MANAGER	Executive Assistant	Clark	Lynda	\$ 51,524
CITY MANAGER	CITY MANAGER	Data Analyst	Baldwin	Conor	\$ 62,541
CITY MANAGER	CITY MANAGER	Jr. Data Analyst	Oleksyk	Stephanie	\$ 48,858
CITY MANAGER	CITY MANAGER	Neighborhood Coordinator	Demaras	Michael	\$ 66,679
CITY MANAGER	CITY MANAGER	Admonistrative Assistant	Magee	Alex	\$ 42,593
CITY MANAGER	CASE	Director	Halter	Susan	\$ 70,347
CITY MANAGER	CASE	Project Manager	Baez	Yovani	\$ 42,000
CITY MANAGER	CASE	Project Assistant	Cromwell	Suzanne	\$ 41,700
CITY MANAGER	CASE	Downtown/Special Events Coordinator	Samaras	Christopher	\$ 59,157
FINANCE	FINANCE	Chief Financial Officer	Moses	Thomas	\$ 118,325
FINANCE	FINANCE	Executive Secretary	Fratus	Kristen	\$ 42,593
FINANCE	AUDITOR	Auditor	Wright	Sheryl	\$ 100,052
FINANCE	AUDITOR	Asst. Auditor (37.5hrs)	O'Beirne	Karen	\$ 63,868
FINANCE	AUDITOR	Payroll Supervisor (37.5hrs)	Lamarre	Tricia	\$ 71,300
FINANCE	AUDITOR	Asst. Payrol Supr. (40hrs)	Riopelle	Lisa	\$ 51,740
FINANCE	AUDITOR	Senior Accountant	Parke	Albert	\$ 57,895
FINANCE	AUDITOR	Financial Specialist	Leblance	Diane	\$ 43,589
FINANCE	AUDITOR	Payroll Financial Specialist	Merline,	Denisse	\$ 45,485
FINANCE	AUDITOR	Head Clerk	DeCastro	Enid	\$ 37,220
FINANCE	PURCHASING	CPO/Purchasing Agent	Vaughn	P. Michael	\$ 72,428
FINANCE	PURCHASING	Office Manager/Procurement Compliance	Themelis	Pamela	\$ 52,631
FINANCE	PURCHASING	Head Clerk	Lin	Kara	\$ 38,856
FINANCE	PURCHASING	Senior Clerk	McGovern	Helen	\$ 35,490
FINANCE	ASSESSOR	Chief Assessor	LeMay	Susan	\$ 72,428
FINANCE	ASSESSOR	Assessor	Cohen	Joel	\$ 59,828
FINANCE	ASSESSOR	Assessor	Golden	Karen	\$ 59,828
FINANCE	ASSESSOR	Administrative Assistant	Callahan	Donna	\$ 53,482
FINANCE	ASSESSOR	Administrative Assistant /Finance	Abraham	Lisa	\$ 45,106
FINANCE	ASSESSOR	Assistant Assessor	Rondeau	Ryan	\$ 38,948
FINANCE	ASSESSOR	Assistant Assessor	Bond	May	\$ 38,948
FINANCE	ASSESSOR	Appraisal Clerk	Brady	Amy	\$ 40,185
FINANCE	ASSESSOR	Principal Clerk	Vacant		\$ 36,482
FINANCE	ASSESSOR	Annual Chair Stipend			\$ 1,500
FINANCE	TREASURER	Treasurer	Craviero	Elizabeth	\$ 97,611
FINANCE	TREASURER	Assistant Treasurer	Winters	Judith	\$ 62,875
FINANCE	TREASURER	Senior Accountant	Darezzo	Kathleen	\$ 48,316
FINANCE	TREASURER	Accountant	Donna	Butt	\$ 42,627
FINANCE	TREASURER	Head Clerk	Boisson	Belinda	\$ 41,182

Function	Department	Position	Last Name	First Name	FY2014
FINANCE	TREASURER	Head Clerk	Poirer	Dustin	\$ 36,903
FINANCE	TREASURER	Head Clerk	Navin	Nicholas	\$ 36,586
FINANCE	TREASURER	Assistant Collector	Haley	Robert	\$ 62,875
FINANCE	TREASURER	Head Clerk	Fircano	Christopher	\$ 36,420
FINANCE	TREASURER	Principal Clerk	Donahue	Sean	\$ 35,568
FINANCE	HUMAN RELATIONS	HR Manager	Callery	Mary	\$ 88,697
FINANCE	HUMAN RELATIONS	Assistant HR Manager	McIntosh	Donna	\$ 64,001
FINANCE	HUMAN RELATIONS	Benefits Coordinator	Frietas	Linda	\$ 42,247
FINANCE	HUMAN RELATIONS	Personnel Assistant	Do	Nancy	\$ 44,543
FINANCE	MIS	Chief Information Officer	Fernandez	Miran	\$ 110,236
FINANCE	MIS	MIS Director	Meyers	John	\$ 83,543
FINANCE	MIS	Systems Administrator	Kapeckas	Edward	\$ 72,562
FINANCE	MIS	GIS Manager	Donovan	Joseph	\$ 69,480
FINANCE	MIS	Network Systems Specialist	vacant		\$ 60,793
FINANCE	MIS	Application Systems Specialist	Hanson	Lisa	\$ 56,027
FINANCE	MIS	Application Systems Specialist	vacant		\$ 56,027
FINANCE	MIS	Desktop Support Specialist	Coomas	Tom	\$ 48,541
FINANCE	MIS	Potential Upgrade			\$ 6,000
LAW	LAW	City Solicitor	O'Connor	Christine	\$ 118,325
LAW	LAW	Assistant City Solicitor	vacant		\$ 51,003
LAW	LAW	Assistant City Solicitor	Rosetti	Kenneth	\$ 82,876
LAW	LAW	Assistant City Solicitor	Atwood	Gina	\$ 82,876
LAW	LAW	Assistant City Solicitor	Regan	Kerry	\$ 82,876
LAW	LAW	Assistant City Solicitor	Veloso	Elliott	\$ 47,828
LAW	LAW	Workers Compensation Agent	Gagnon	Karen	\$ 72,151
LAW	LAW	Hearing Officer	Matchak	Eda	\$ 53,409
LAW	LAW	Office Manager./Litigation	Apostolos	Maureen	\$ 72,390
LAW	LAW	Contract Administrator	Duggan	Kathy	\$ 72,151
LAW	LAW	Principal Clerk	Pietroforte	Marta	\$ 45,147
LAW	LAW	Assistant Contract Administrator	Tessier	Marie	\$ 56,067
LAW	LAW	Paralegal/Tax Title	Long	Thida	\$ 43,613
LAW	LAW	Executive Secretary License Commission	Wynn	Ryan	\$ 52,411
LAW	LAW	License Commissioner	Krieger	Clifford	\$ 1,300
LAW	LAW	License Commissioner	Akashian	Brian	\$ 1,300
LAW	LAW	License Commissioner	Kennedy-Delaney	Christy	\$ 1,300
LAW	ELECTION	Office Manager	vacant		\$ 44,224
LAW	ELECTION	Election Clerk	Ouellette	Maureen	\$ 41,697
LAW	ELECTION	Election Clerk	vacant		\$ 40,858
LAW	ELECTION	Election Commission	Briere	Mark	\$ 1,200
LAW	ELECTION	Election Commission	Thel	Sar	\$ 1,200
LAW	ELECTION	Election Commission	O'Brien	Thomas	\$ 1,200
LAW	ELECTION	Election Commission	McCartin	Patrick	\$ 1,200
DPD	DPD/ADMIN	Assistant City Manager/Director DPD	Baacke	Adam	\$ 118,325
DPD	DPD/ADMIN	Dep. Dir.(Planning, Community & Economic Dev)	Tradd	Diane	\$ 91,453
DPD	DPD/ADMIN	Dep. Dir.(Development Services)	Slagle	Eric	\$ 91,453
DPD	DPD/ADMIN	Executive Secretary	Spenard	Nancy	\$ 56,078
DPD	DPD/ADMIN	Secretary/Receptionist	Shea	Robertta	\$ 33,130
DPD	DPD/ADMIN	Clerk/Typist	Dolan	Doreen	\$ 33,130
DPD	PROJECT REVIEW	Senior Planner	Clausen	Aaron	\$ 65,292
DPD	PROJECT REVIEW	Historic Board Administrator	Stowell	Stephen	\$ 62,028
DPD	PROJECT REVIEW	Historic Board Assistant Administrator	Zunino	Kimberly	\$ 40,332
DPD	PROJECT REVIEW	Neighborhood Planner	Williams	Allegra	\$ 50,184
DPD	PROJECT REVIEW	Assistant Planner	Joseph	Swaathi	\$ 37,902
DPD	PROJECT REVIEW	Assistant Planner	Giniewicz	Joe	\$ 37,902
DPD	PROJECT REVIEW	Planning Board Chair	Linnehan	Thomas	\$ 1,400
DPD	PROJECT REVIEW	Planning Board Member	Boyle	Joseph	\$ 1,000
DPD	PROJECT REVIEW	Planning Board Member	Lockhart	Richard	\$ 1,000
DPD	PROJECT REVIEW	Planning Board Member	Gendron	Stephen	\$ 1,000
DPD	PROJECT REVIEW	Planning Board Member	Frechette	Gerard	\$ 1,000
DPD	PROJECT REVIEW	Alt Planning Board Member	Malavich	Robert	\$ 200

Function	Department	Position	Last Name	First Name	FY2014
DPD	PROJECT REVIEW	Board of Appeals Chair	Bailey	William	\$ 1,400
DPD	PROJECT REVIEW	Board of Appeals Member	McCarthy	Dennis	\$ 1,000
DPD	PROJECT REVIEW	Board of Appeals Member	Belanger	Corey	\$ 1,000
DPD	PROJECT REVIEW	Board of Appeals Member	Perrin	Gary	\$ 1,000
DPD	PROJECT REVIEW	Board of Appeals Member	Ahearn	Kevin	\$ 1,000
DPD	PROJECT REVIEW	Alternate Board of Appeals Member	Pech	Van	\$ 200
DPD	PROJECT REVIEW	Alternate Board of Appeals Member	Carino	Melissa	\$ 200
DPD	PROJECT REVIEW	Conservation Commission Chair	Zacherer	Christopher	\$ 1,400
DPD	PROJECT REVIEW	Conservation Commission Member	Lovely	William	\$ 1,000
DPD	PROJECT REVIEW	Conservation Commission Member	Chalupka	Anne	\$ 1,000
DPD	PROJECT REVIEW	Conservation Commission Member	Biedron	Katelyn	\$ 1,000
DPD	PROJECT REVIEW	Conservation Commission Member	Varnum	Louisa	\$ 1,000
DPD	PROJECT REVIEW	Conservation Commission Member	Lynch	Alysha	\$ 1,000
DPD	PROJECT REVIEW	Conservation Commission Member	Gordon	Matthew	\$ 1,000
DPD	CODE ENFORCEMENT	Commissioner	Marsilia	Robert	\$ 84,158
DPD	CODE ENFORCEMENT	Office Manager	Weissbach	Kerry	\$ 55,039
DPD	CODE ENFORCEMENT	Building Inspector/Plans Reviewer	McWhite	Christopher	\$ 58,930
DPD	CODE ENFORCEMENT	Building Inspector/Plans Reviewer	Furtado	Martin	\$ 58,930
DPD	CODE ENFORCEMENT	Building Inspector/Plans Reviewer	Shanahan	Shaun	\$ 58,930
DPD	CODE ENFORCEMENT	Building Inspector/Plans Reviewer	Nocco	Steven	\$ 58,930
DPD	CODE ENFORCEMENT	Plumbing/Gas Inspector	Card	Norman	\$ 57,579
DPD	CODE ENFORCEMENT	Electrical Inspector	Collupy	Everett	\$ 53,799
DPD	CODE ENFORCEMENT	Zoning Officer	Murphy	Kathy	\$ 48,182
DPD	CODE ENFORCEMENT	Senior Code Enforcement Inspector	Purcell	Loretta	\$ 54,921
DPD	CODE ENFORCEMENT	Sanitary Code Enforcement Inspector	Machado	Shawn	\$ 47,995
DPD	CODE ENFORCEMENT	Sanitary Code Enforcement Inspector	Ouellette	David	\$ 47,995
DPD	CODE ENFORCEMENT	Sanitary Code Enforcement Inspector	Rivera	Aurea	\$ 47,995
DPD	CODE ENFORCEMENT	Sanitary Code Enforcement Inspector	Murphy	Donald	\$ 47,995
DPD	CODE ENFORCEMENT	Sanitary Code Enforcement Inspector	Sam	Lisa	\$ 47,995
DPD	CODE ENFORCEMENT	Principal Clerk	Smith-Brown	Patricia	\$ 36,322
DPD	CODE ENFORCEMENT	Head Clerk	Flynn	Isabel	\$ 37,759
DPD	CODE ENFORCEMENT	Head Clerk	Daigle	Diane	\$ 37,759
DPD	CODE ENFORCEMENT	On Call Inspectors			\$ 25,000
DPD	HOUSING/ENERGY	Program Manager	Ferreira	Philip	\$ 62,778
DPD	HOUSING/ENERGY	Construction Manager	Woekel	Todd	\$ 50,196
DPD	HOUSING/ENERGY	Better Buildings Program Manager	Helslin	Todd	\$ 10,862
DPD	HOUSING/ENERGY	Housing Secretary	Solomon	Amy	\$ 33,130
DPD	ECONOMIC DEVELOPMENT	Director Economic Development	Park	Theresa	\$ 82,004
DPD	ECONOMIC DEVELOPMENT	Economic Development Officer	Dickinson	Maria	\$ 58,401
DPD	ECONOMIC DEVELOPMENT	Economic Development Assistant	Findlen	Erin	\$ 49,464
DPD	ECONOMIC DEVELOPMENT	Graphic Designer	Moyle	Michael	\$ 45,160
DPD	ECONOMIC DEVELOPMENT	Environmental Officer	Brown	Sarah	\$ 57,552
DPD	PLANNING/PROJECT MANAGEMENT	Chief Design Planner	Agioritis	Rachel	\$ 69,976
DPD	PLANNING/PROJECT MANAGEMENT	Urban Renewal Project Manager	Thomas	Craig	\$ 61,200
DPD	PLANNING/PROJECT MANAGEMENT	Asset Manager	Lucken	Patricia	\$ 61,518
DPD	PLANNING/PROJECT MANAGEMENT	Transportation Engineer	Eby	Eric	\$ 54,128
DPD	PLANNING/PROJECT MANAGEMENT	Design Planner (14hr week)	Swaille	Sandra	\$ 23,356
DPD	COMMUNITY DEVELOPMENT	Community Development Director(37.5hrs)	Lamey	Allison	\$ 72,718
DPD	COMMUNITY DEVELOPMENT	Senior Finance Officer	McLaughlin	Dyanne	\$ 61,708
DPD	COMMUNITY DEVELOPMENT	Accounting Office Manager (37.5hrs)	Desmond	Everlidis	\$ 45,642
DPD	COMMUNITY DEVELOPMENT	Community Development Specialist	King	Linda	\$ 58,311
DPD	COMMUNITY DEVELOPMENT	Senior Program Manager (37.5hrs)	Murphy	Susan	\$ 46,621
DPD	COMMUNITY DEVELOPMENT	Head Administrative Clerk	Hayes-Hackett	Kim	\$ 41,284
DPD	COMMUNITY DEVELOPMENT	Community Development Assistant	Pernice	Nicholas	\$ 42,333
PUBLIC SAFETY	POLICE	Superintendent	vacant		\$160,429
PUBLIC SAFETY	POLICE	Deputy Superintendent	Friedl	Deborah	\$130,772
PUBLIC SAFETY	POLICE	Deputy Superintendent	Ryan	Arthur Jr	\$130,772
PUBLIC SAFETY	POLICE	Captain	Humphrey	Randall	\$112,650
PUBLIC SAFETY	POLICE	Captain	Kennedy	Thomas	\$117,344

Function	Department	Position	Last Name	First Name	FY2014
PUBLIC SAFETY	POLICE	Captain	McPadden	James	\$ 117,344
PUBLIC SAFETY	POLICE	Captain	Meehan	Thomas	\$ 117,344
PUBLIC SAFETY	POLICE	Captain	Richardson	Raymond	\$ 117,344
PUBLIC SAFETY	POLICE	Captain	Staveley	Kevin	\$ 117,344
PUBLIC SAFETY	POLICE	Captain	Sullivan	Kevin	\$ 117,344
PUBLIC SAFETY	POLICE	Captain	Taylor	William	\$ 117,344
PUBLIC SAFETY	POLICE	Captain	Webb	Jonathan	\$ 117,344
PUBLIC SAFETY	POLICE	Lieutenant	Buckley	Mark	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Busby	William	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Crowley	Timothy	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Dowling	Edward	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Golner	Barry	\$ 101,139
PUBLIC SAFETY	POLICE	Lieutenant	Hodgdon	James	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Kilbride	Timothy	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Kilmartin	Michael	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Laferriere	Paul	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Larocque	Daniel	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Potvin	Ronald	\$ 92,711
PUBLIC SAFETY	POLICE	Lieutenant	Rouine	Francis	\$ 105,353
PUBLIC SAFETY	POLICE	Lieutenant	Siopes	Thomas	\$ 105,353
PUBLIC SAFETY	POLICE	Sergeant	Boyle	Douglas	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Capone	Diane	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Coyle	Stephen	\$ 90,861
PUBLIC SAFETY	POLICE	Sergeant	Crawford	Donald	\$ 90,861
PUBLIC SAFETY	POLICE	Sergeant	Cullen	John	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Daly	Thomas	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	vacant		\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Fay	James	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Fleming	Thomas	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Frechette	David	\$ 90,861
PUBLIC SAFETY	POLICE	Sergeant	Fuller	Scott	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Gendreau	Stephen	\$ 90,861
PUBLIC SAFETY	POLICE	Sergeant	Gufridda	Michael	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Hudon	Gregory	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Latham	James	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Leblanc	Mark	\$ 90,861
PUBLIC SAFETY	POLICE	Sergeant	Lombard	Thomas	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Morrill	Stephen	\$ 90,861
PUBLIC SAFETY	POLICE	Sergeant	Murray	Joseph	\$ 90,861
PUBLIC SAFETY	POLICE	Sergeant	Nobrega	Frank	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Noone	Jonathan	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	vacant		\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	O'Neill	Steven	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Otera	Angel	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Peaslee	David	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Penrose	Matthew	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Quirbach	David	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Santos	Shaun	\$ 94,647
PUBLIC SAFETY	POLICE	Sergeant	Sheehan	John	\$ 90,861
PUBLIC SAFETY	POLICE	Officer	Alexander	Steven	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Asamoah	George	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Beauchesne	Dawn	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Beland	Stephen	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Bergeron	Michael	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Bernard	William	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Bomil	Christopher	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Bourrett	Ramond	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Boutselis	John	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Bowler	Nathan	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Brito	Danny	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Bugler	Steven	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Burd	Jason	\$ 65,273
PUBLIC SAFETY	POLICE	Officer	Buth	Soben	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Buth	Sobon	\$ 49,498
PUBLIC SAFETY	POLICE	Officer	Byrne	Erin	\$ 82,367

Function	Department	Position	Last Name	First Name	FY2014
PUBLIC SAFETY	POLICE	Officer	Callahan	Brian	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Callahan	John	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Callahan	William	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Camara	Michael	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Cassella	James	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Cezarz	Richard	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Christiansen	Neils	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Ciavola	Stephen	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Collins	Chad	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Comtois	Joseph	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Concepcion	Felix	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Conroy	Phillip	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Corcoran	Paul	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Cormier	Raymond	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Coughlin	Linda	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Couture	David	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Czarnionka	Casimir	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Daigle	Michael	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Davidson	Robert	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Day	Kristoffer	\$ 65,273
PUBLIC SAFETY	POLICE	Officer	DeMaio	James	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Desilets	Richard	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Desmarais	Daniel	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Dillon	Gary	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Dillon	Ryan	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Dokos	Nicholas	\$ 68,970
PUBLIC SAFETY	POLICE	Officer	Donaldson	David	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Dower	Mindy	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Downs	Christal	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Drakoulakos	Peter	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Durham	Joseph	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Dyer	Robert	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Erickson	Corey	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Farnum	Michael	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Fenlon	Todd	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Fernandez	Vincent	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Ferry	David	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Figueroa	Felix	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Finn	John	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Finn	William	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Florence	William	\$ 65,273
PUBLIC SAFETY	POLICE	Officer	Gameau	Kevin	\$ 65,273
PUBLIC SAFETY	POLICE	Officer	Gatto	Jason	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Geoffroy	David	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Gillian	Kevin	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Golden	Timothy	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Gomez	Oscar	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Gonzalez	Felix	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Gonzalez	Julio	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Halloran	Jeffrey	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Hanson	Christian	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Hickey	Thomas	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Houston	Daniel	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Hultgran	Thomas	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Hyde	Daniel	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Hyde	Eric	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Iglesias	Felix	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Jean	Raymond	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Kandrotas	Michael	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Keefe	Brian	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Keefe	Francis	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Kelleher	Peter	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Kelly	Charistopher	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Kelley	Joseph	\$ 65,273
PUBLIC SAFETY	POLICE	Officer	Kelly	Tracy	\$ 79,073

Function	Department	Position	Last Name	First Name	FY2014
PUBLIC SAFETY	POLICE	Officer	Kennedy	Francis	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Kew	David	\$ 49,498
PUBLIC SAFETY	POLICE	Officer	Kinney	Brian	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Lafferty	Thomas	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Laganas	Nicholas	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Lally	David	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Lamarche	Daniel	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Lane	James	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Langlois	Melissa	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Lavoie	David	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Leavitt	Richard	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Messieur	M. Ann	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Levasseur	Jason	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Lorenzi	Jose	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Lumenello	Christopher	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Ma	Narin	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Maldonado	Francisco	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Maldonado	Sergio	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Manousos	Charles	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Marshall	Michael	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Martir	William	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Matos	James	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	McCabe	Matthew	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	McGrail	Jason	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Mercado	Carlos	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Mercado	Jaqueline	\$ 54,394
PUBLIC SAFETY	POLICE	Officer	Mercier	Sheryl	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Merrill	Jake	\$ 49,498
PUBLIC SAFETY	POLICE	Officer	Merrill	Scott	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Miles	Michael	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Moore	Jeffrey	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Moore	Jerome	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Moore	Kenneth	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Moriarty	Dennis	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Nobrega	Marisol	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Nguyen	Alexander	\$ 49,498
PUBLIC SAFETY	POLICE	Officer	Oeur	Mao	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Osborn	Christopher	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Otero	Daniel	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Panagiotakos	Christopher	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Pappaconstantinou	Charles	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Paradise	Paul	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Peace	Nadja	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Pender	David	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Perez	Nelson	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Perrin	Danny	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Phay	Tong	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Photimath	Judy	\$ 49,498
PUBLIC SAFETY	POLICE	Officer	Prescott	Michael	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Purcell	Brent	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Purtell	Christopher	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Quigley	David	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Quigley	John	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Quinones	Miguel	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Ramirez	Carlos	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Ramirez	Jose	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Ramos	Alexander	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Rayne	Robert	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Reid	Ronald	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Reyes	Robert	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Rios	Luis	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Rivera	Jose	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Rivera	Jose Jr	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Rivera	Rafael	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Rojas	Guillermo	\$ 79,073

Function	Department	Position	Last Name	First Name	FY2014
PUBLIC SAFETY	POLICE	Officer	Roussell	Timothy	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Royer	Raymond	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Rudy	Kory	\$ 49,498
PUBLIC SAFETY	POLICE	Officer	Santiago	Jose	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Sar	Rasmey	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Sauve	Scott	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Shaw	Kenneth	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Siopes	Arlene	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Smith	Chirstopher	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	St. Arnaud	Peter	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Soung	Chase	\$ 61,009
PUBLIC SAFETY	POLICE	Officer	Tetreault	Thomas	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Tetreault	Thomans A	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Thomas	Paul	\$ 72,483
PUBLIC SAFETY	POLICE	Officer	Trudel	Mark	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Vachon	Raymond	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Valliant	Philip	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Wayne	Eric	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Webb	E Anthony	\$ 65,894
PUBLIC SAFETY	POLICE	Officer	Whalen	Timothy	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Withycombe	Craig	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	Witts	Karen	\$ 79,073
PUBLIC SAFETY	POLICE	Officer	Zwicker	Borden Jr.	\$ 82,367
PUBLIC SAFETY	POLICE	Officer	vacant		\$ 44,612
PUBLIC SAFETY	POLICE	Officer	vacant		\$ 44,612
PUBLIC SAFETY	POLICE	Officer	vacant		\$ 44,612
PUBLIC SAFETY	POLICE	Officer	vacant		\$ 44,612
PUBLIC SAFETY	POLICE	Officer	vacant		\$ 44,612
PUBLIC SAFETY	POLICE	Officer, (grant)	vacant		\$ 44,612
PUBLIC SAFETY	POLICE	Officer, (grant)	vacant		\$ 44,612
PUBLIC SAFETY	POLICE	Officer, (grant)	vacant		\$ 44,612
PUBLIC SAFETY	CIVILIAN	Administrative Assistant	Hanifan	Kimberly	\$ 40,743
PUBLIC SAFETY	CIVILIAN	Administrative Assistant	Pouliot	Gail	\$ 39,318
PUBLIC SAFETY	CIVILIAN	Administrative Assistant (40 hours)	Themelis	Georgia	\$ 54,287
PUBLIC SAFETY	CIVILIAN	Animal Compliance Officer	vacant		\$ 46,948
PUBLIC SAFETY	CIVILIAN	Animal Control Officer	Potter	Everett	\$ 48,255
PUBLIC SAFETY	CIVILIAN	MEO3/Lab/Sp/Assistant Animal Control	Pickard	Robert	\$ 43,599
PUBLIC SAFETY	CIVILIAN	AssistantFiscal Coordinator	Bordeleau	Susan	\$ 40,604
PUBLIC SAFETY	CIVILIAN	Budget Director	Gendron	Joan	\$ 64,348
PUBLIC SAFETY	CIVILIAN	Building Custodian	Zabierek	Douglas	\$ 35,556
PUBLIC SAFETY	CIVILIAN	Crime Analyst	Audette	Alison	\$ 39,679
PUBLIC SAFETY	CIVILIAN	Custodian	vacant		\$ 35,556
PUBLIC SAFETY	CIVILIAN	Director of Administrative Services	Ouellette	Charles	\$ 64,720
PUBLIC SAFETY	CIVILIAN	Director of Research & Development	Balotta	Maryann	\$ 68,659
PUBLIC SAFETY	CIVILIAN	Director of Victim Services	Khun-Leng	Saravon	\$ 53,614
PUBLIC SAFETY	CIVILIAN	Executive Secretary	Therault	Jill	\$ 45,312
PUBLIC SAFETY	CIVILIAN	Grant Fiscal Coordinator	Martel-Terilli	Gale	\$ 40,743
PUBLIC SAFETY	CIVILIAN	Head Clerk	Frechette	Arthur	\$ 37,809
PUBLIC SAFETY	CIVILIAN	Head Clerk	Roth	Karen	\$ 37,759
PUBLIC SAFETY	CIVILIAN	Head Clerk	Parker	Jessica	\$ 37,759
PUBLIC SAFETY	CIVILIAN	NIBTS Tracking Analyst	Engvik	Karen	\$ 38,646
PUBLIC SAFETY	CIVILIAN	Motor Equipment Repairman	Figuroa	Angel	\$ 38,453
PUBLIC SAFETY	CIVILIAN	Office Manager	vacant		\$ 52,253
PUBLIC SAFETY	CIVILIAN	Outreach Coordinator	Dates	Kerry	\$ 40,743
PUBLIC SAFETY	CIVILIAN	Police Mechanic	Tspourakos	Kyriakoulis	\$ 54,241
PUBLIC SAFETY	CIVILIAN	Principal Clerk	Colon	Feby	\$ 33,742
PUBLIC SAFETY	CIVILIAN	Principal Clerk	Cook	Jacqueline	\$ 36,322
PUBLIC SAFETY	CIVILIAN	Principal Clerk(40 hours)	Kenney	Deborah	\$ 41,365
PUBLIC SAFETY	CIVILIAN	Principal Crime Analyst	Ferreira	Meghan	\$ 44,314
PUBLIC SAFETY	CIVILIAN	Program Analyst	Smith	Robin	\$ 65,089
PUBLIC SAFETY	CIVILIAN	Program Manager	Carter	Ellen	\$ 45,451
PUBLIC SAFETY	CIVILIAN	Program Manager	vacant		\$ 43,157
PUBLIC SAFETY	CIVILIAN	Sign Painter	Chartier	James	\$ 37,100

Function	Department	Position	Last Name	First Name	FY2014
PUBLIC SAFETY	CIVILIAN	System Administrator	Kim	Andy	\$ 72,842
PUBLIC SAFETY	CIVILIAN	Supervisor Sign Shop	Cooper	John	\$ 57,353
PUBLIC SAFETY	CIVILIAN	Tracking Analyst	Bailey	Amanda	\$ 38,646
PUBLIC SAFETY	CIVILIAN	Victim Services Advocate	Pimintel	Angeline	\$ 37,641
PUBLIC SAFETY	CIVILIAN	Volunteer Coordinator	Callery	Sharon	\$ 32,594
PUBLIC SAFETY	DISPATCH	Lead Dispatcher	Sheehy	Colleen	\$ 47,147
PUBLIC SAFETY	DISPATCH	Lead Dispatcher	McCabe	Amanda	\$ 47,147
PUBLIC SAFETY	DISPATCH	Lead Dispatcher	Pelletier	Denise	\$ 47,147
PUBLIC SAFETY	DISPATCH	Dispatcher	Callery	Catherine	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Callery	Christopher	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Cheam	Ly	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Cooper	Therese	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Daly	Dennis	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Fernandez	Jacqueline	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Gannon	Barry	\$ 39,309
PUBLIC SAFETY	DISPATCH	Dispatcher	Kouy	Den	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Maille	Angela	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Mason	Michael	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Mastas	Matthew	\$ 38,905
PUBLIC SAFETY	DISPATCH	Dispatcher	Neville (Foley)	Lori	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	O'Connell	Sean	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Page	Christine	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Paris	Stephen	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Pierzynski	Deborah	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Sheehan	Matthew	\$ 40,694
PUBLIC SAFETY	DISPATCH	Dispatcher	Sheehan	Tara	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Simpson (Dalton)	Erin	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Watermen	Brian	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Watermen	Francis	\$ 42,953
PUBLIC SAFETY	DISPATCH	Dispatcher	Williams	Shemelle	\$ 40,549
PUBLIC SAFETY	DISPATCH	Dispatcher	Zawadski	Michael	\$ 42,953
PUBLIC SAFETY	DETENTION	SupervisorY Detention Attendant	Schaffer	Judy	\$ 42,776
PUBLIC SAFETY	DETENTION	Senior Detention Attendant	Brasil	Gilbert	\$ 38,887
PUBLIC SAFETY	DETENTION	Senior Detention Attendant	Lombard	Kevin	\$ 37,795
PUBLIC SAFETY	DETENTION	Senior Detention Attendant	Shurtleff	Donna	\$ 38,887
PUBLIC SAFETY	DETENTION	Detention Attendant	Finn	Brady	\$ 29,704
PUBLIC SAFETY	DETENTION	Detention Attendant	Ortiz	Lisette	\$ 32,440
PUBLIC SAFETY	DETENTION	Detention Attendant	Pilato	Robin	\$ 32,439
PUBLIC SAFETY	DETENTION	Detention Attendant	Shanahan	Kyle	\$ 32,439
PUBLIC SAFETY	DETENTION	Detention Attendant	Tetrault	hawn	\$ 32,419
PUBLIC SAFETY	TRAFFIC	Head Clerk (40 Hrs) (50% to Parking)	Kelly	Shirley	\$ 43,007
PUBLIC SAFETY	TRAFFIC	Data Entry Clerk	Lyerly	Kathie	\$ 9,880
PUBLIC SAFETY	TRAFFIC	W/F Meter Repair/Maintenance (50%)	Day	Richard	\$ 39,780
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Anstiss	Michelle	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	vacant		\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Becht	William	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Catton	Walter	\$ 6,783
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Choate	Patsy	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Clark	George	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Cook	Mary	\$ 6,783
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Cullen	Mary	\$ 6,783
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Frizzell	Doris	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Gonyea	Robin	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Kouy	Bunlinda	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Lane	Joan	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Largy	William	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Lasorsa	Debra	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Leduc	Norman	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Lekites	Robert	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Martin	Francis	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	McGrath	Cheryl	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	McMullen	Kathleen	\$ 6,061

Function	Department	Position	Last Name	First Name	FY2014
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Murphy	Judith	\$ 6,783
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Normandie	Joanne	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Rivans	Ruthlyn	\$ 6,783
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Shepard	Judy	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Smith	Eric	\$ 6,783
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Vandinter	Marianne	\$ 6,061
PUBLIC SAFETY	TRAFFIC	Traffic Supervisor	Wedge	Patricia	\$ 6,061
PUBLIC SAFETY	FIRE	Chief	Pitta	Edward J.	\$ 144,492
PUBLIC SAFETY	FIRE	Deputy Chief	Destrempe	Robert	\$ 95,700
PUBLIC SAFETY	FIRE	Deputy Chief	Donnelly	Michael	\$ 94,415
PUBLIC SAFETY	FIRE	Deputy Chief	Dowling	John	\$ 94,415
PUBLIC SAFETY	FIRE	Deputy Chief	Flynn	Robert F.	\$ 94,020
PUBLIC SAFETY	FIRE	Deputy Chief	Lemire	Philip	\$ 94,415
PUBLIC SAFETY	FIRE	Deputy Chief	McCabe	Patrick	\$ 95,700
PUBLIC SAFETY	FIRE	Deputy Chief	Mulligan	John	\$ 95,700
PUBLIC SAFETY	FIRE	Deputy Chief	Roth	Joseph	\$ 94,415
PUBLIC SAFETY	FIRE	Deputy Chief	Winward	Jeffrey	\$ 95,700
PUBLIC SAFETY	FIRE	Captain	Beane	Robert	\$ 80,009
PUBLIC SAFETY	FIRE	Captain	Calavritnos	Arthur	\$ 80,009
PUBLIC SAFETY	FIRE	Captain	Casey	Timothy	\$ 80,009
PUBLIC SAFETY	FIRE	Captain	Charron	Phillip	\$ 82,580
PUBLIC SAFETY	FIRE	Captain	Dowling	Brett	\$ 80,009
PUBLIC SAFETY	FIRE	Captain	Fahey	John	\$ 80,009
PUBLIC SAFETY	FIRE	Captain	Gallagher	Peter	\$ 81,295
PUBLIC SAFETY	FIRE	Captain	Gilkas	Jeffrey	\$ 80,009
PUBLIC SAFETY	FIRE	Captain	Gilligan	Thomas	\$ 80,009
PUBLIC SAFETY	FIRE	Captain	McCarthy	Donald	\$ 81,295
PUBLIC SAFETY	FIRE	Captain	McGuane	Mark	\$ 81,295
PUBLIC SAFETY	FIRE	Captain	Panneton	Rodney	\$ 80,009
PUBLIC SAFETY	FIRE	Captain	Strunk	Jason	\$ 81,295
PUBLIC SAFETY	FIRE	Captain	Quinlan	Garrett	\$ 81,295
PUBLIC SAFETY	FIRE	Lieutenant	Boldrighini	Michael	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Carvalho	Ryan	\$ 70,329
PUBLIC SAFETY	FIRE	Lieutenant	Cassella	Anthony III	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Cassella	Paul	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Coleman	Anthony	\$ 73,379
PUBLIC SAFETY	FIRE	Lieutenant	Couillard	John	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Crabtree	Robert	\$ 75,059
PUBLIC SAFETY	FIRE	Lieutenant	Downes	Timothy	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Eaton	Daniel	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Gannon	James	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Gauvreau	Jason	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Hamilton	James	\$ 70,329
PUBLIC SAFETY	FIRE	Lieutenant	Keene	David	\$ 72,093
PUBLIC SAFETY	FIRE	Lieutenant	Kelly	Francis	\$ 75,059
PUBLIC SAFETY	FIRE	Lieutenant	Kilbride	Nathan	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Kilbride	Thomas	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Laferriere	Eugene	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Lafontaine	Andre	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Latham	Francis	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Ledoux	Laurence	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	McCabe	Stephen	\$ 68,649
PUBLIC SAFETY	FIRE	Lieutenant	McCauley	Kevin Jr.	\$ 70,329
PUBLIC SAFETY	FIRE	Lieutenant	McCluskey	Michael	\$ 75,059
PUBLIC SAFETY	FIRE	Lieutenant	McCullough	Thomas	\$ 75,059
PUBLIC SAFETY	FIRE	Lieutenant	Mello	Stephen	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Nadeau	Norman	\$ 75,059
PUBLIC SAFETY	FIRE	Lieutenant	Normandin	James	\$ 75,059
PUBLIC SAFETY	FIRE	Lieutenant	Poirier	Keith	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Quealy	Sean	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Ready	Sean	\$ 75,059
PUBLIC SAFETY	FIRE	Lieutenant	Rivera	Jose	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Ryder	Christopher	\$ 75,059
PUBLIC SAFETY	FIRE	Lieutenant	Savard	Charles	\$ 75,059

Function	Department	Position	Last Name	First Name	FY2014
PUBLIC SAFETY	FIRE	Lieutenant	Silva	Michael	\$ 75,059
PUBLIC SAFETY	FIRE	Lieutenant	Soucy	Stephen	\$ 72,093
PUBLIC SAFETY	FIRE	Lieutenant	Soucy	Thomas	\$ 68,649
PUBLIC SAFETY	FIRE	Lieutenant	Sousa	Herman	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Stelmokas	Mary	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Sullivan	John	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Underwood	Thomas	\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	Winward	John	\$ 73,379
PUBLIC SAFETY	FIRE	Lieutenant	vacant		\$ 73,773
PUBLIC SAFETY	FIRE	Lieutenant	vacant		\$ 73,773
PUBLIC SAFETY	FIRE	Firefighter	Andre	Richard	\$ 60,422
PUBLIC SAFETY	FIRE	Firefighter	Armstrong	Christopher	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Baccam	Southavone	\$ 65,546
PUBLIC SAFETY	FIRE	Firefighter	Baccam	Vouvankham	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Bain	Timothy	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Baribeault	Dennis	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Baxley	Jeffrey	\$ 49,906
PUBLIC SAFETY	FIRE	Firefighter	Boisvert	Christian	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Boudreau	James	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Broughey	Ryan	\$ 54,404
PUBLIC SAFETY	FIRE	Firefighter	Bue	John	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Bugler	Robert	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Bugler	Timothy	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Callahan	Michael	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Campbell	Matthew	\$ 54,404
PUBLIC SAFETY	FIRE	Firefighter	Carroll	Ryan	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Casey	Kevin	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Centeno	Edgardo	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Centeno	Gabriel	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Christian	Jason	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Cooper	Bennie	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Cooper	Joseph	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Corey	William	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Cortez	Roger	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Coupal	Jeremy	\$ 54,404
PUBLIC SAFETY	FIRE	Firefighter	Cronk	Anthony	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Cruz	Santos	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	DaSilva	Steven	\$ 49,906
PUBLIC SAFETY	FIRE	Firefighter	DeJesus	Eric	\$ 49,906
PUBLIC SAFETY	FIRE	Firefighter	Dexter	Michael	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Diaz	John	\$ 65,546
PUBLIC SAFETY	FIRE	Firefighter	Dillon	Michael	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Dominquez	Elvin	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Doughty	Michael	\$ 49,906
PUBLIC SAFETY	FIRE	Firefighter	Dowling	Adam	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Dowling	Thomas	\$ 60,422
PUBLIC SAFETY	FIRE	Firefighter	Dubey	John	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Duprey	Roberto	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Felde	Christopher	\$ 49,906
PUBLIC SAFETY	FIRE	Firefighter	Finn	Lawrence	\$ 62,965
PUBLIC SAFETY	FIRE	Firefighter	Fisette	Russell	\$ 63,866
PUBLIC SAFETY	FIRE	Firefighter	Foote	Kevin	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Fortier	Jeremie	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Frost	Michael	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Froton	Franklin	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Gannon	Barry	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Gannon	Daniel III	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Garcia	Ricardo	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Garcia	William	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Glen	William	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Gonzalez	Migdoel	\$ 54,404
PUBLIC SAFETY	FIRE	Firefighter	Goyette	Donald	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Grandalski	Michael	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Grimes	Michael	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Grooms	Daryn	\$ 64,261

Function	Department	Position	Last Name	First Name	FY2014
PUBLIC SAFETY	FIRE	Firefighter	Harland	William	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Haught	Michael	\$ 49,906
PUBLIC SAFETY	FIRE	Firefighter	Hegarty	Neil	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Howell	Michael	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Humphrey	Walter	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Janeiro	Michael	\$ 63,866
PUBLIC SAFETY	FIRE	Firefighter	Jimenez	Oscar	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Jones	Jason	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Jones	Kevin	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Lachance	Paul	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Lapointe	Kevin	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Latour	Richard	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Lopez	Alex	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Lotti	Edward	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Lozada	Henry	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Luna	Josue	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Ly	Justin	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Lyko	Norman	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Lyle	Stephen	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Maldonado	Luis	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Maldonado	Robert	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Martinez	Manuel	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Martinez	Nathan	\$ 54,404
PUBLIC SAFETY	FIRE	Firefighter	McCabe	Patrick	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	McDowell	Scott	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	McGuire	Michael	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	McHugh	Joseph	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	McNeil	David	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	McSwiggin	Robert	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Mercado	Ezequiel	\$ 54,404
PUBLIC SAFETY	FIRE	Firefighter	Merricks	Troy	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Milinzazo	Donald	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Morales	Elizabeth	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Morales	Jose	\$ 54,404
PUBLIC SAFETY	FIRE	Firefighter	Newell	John	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	O'Donnell	Michael	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Olejarz	Joseph	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Ortolani	Keith	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Pastrana	Julio	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Pastrana	Julio Jr.	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Patterson	Jared	\$ 49,906
PUBLIC SAFETY	FIRE	Firefighter	Pekkala	Bruce	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Pinet	Celine	\$ 65,546
PUBLIC SAFETY	FIRE	Firefighter	Plunkett	James	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Poirier	Marc	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Poitrass	Brian	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Poitrass	Joshua	\$ 56,084
PUBLIC SAFETY	FIRE	Firefighter	Potter	Bryant	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Prindle	Sean	\$ 54,404
PUBLIC SAFETY	FIRE	Firefighter	Quadros	Gary	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Ramos	George	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Ratty	Benjamin	\$ 57,848
PUBLIC SAFETY	FIRE	Firefighter	Reid	Paul	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Rivera	Jose	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Rodriquez	Josue	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Rodriquez	Luis	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Rodriquez	Wilfredo	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Roman	Billy	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Rowe	George	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Roy	Matthew	\$ 49,906
PUBLIC SAFETY	FIRE	Firefighter	Ruiz	Joseph	\$ 63,866
PUBLIC SAFETY	FIRE	Firefighter	Ryan	Michael	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Ryan	William	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Sabetti	Anthony	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Santos	Brenda	\$ 64,261

Function	Department	Position	Last Name	First Name	FY2014
PUBLIC SAFETY	FIRE	Firefighter	Santos	Michael	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Schulte	Laurian	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Seager	Eric	\$ 65,546
PUBLIC SAFETY	FIRE	Firefighter	Silva	Mario	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Sirois	Shawn	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	So	Chanth	\$ 54,404
PUBLIC SAFETY	FIRE	Firefighter	Stairs	Anthony	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Torres	Hector	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Torres	Oscar	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Underwood	Ryan	\$ 59,136
PUBLIC SAFETY	FIRE	Firefighter	Wade	Douglas	\$ 62,581
PUBLIC SAFETY	FIRE	Firefighter	Weber	Hans	\$ 64,261
PUBLIC SAFETY	FIRE	Firefighter	Wilson	Benjamin	\$ 60,816
PUBLIC SAFETY	FIRE	Firefighter	Vacant		\$ 47,090
PUBLIC SAFETY	FIRE	Business Manager	Coates	Tara	\$ 63,569
PUBLIC SAFETY	FIRE	Mechanic	Patenaude	Raymond	\$ 57,062
PUBLIC SAFETY	FIRE	Emergency Management Coordinator (PT)	Rose	George	\$ 20,032
PUBLIC SAFETY	FIRE	Administrative Assistant	Howard	Deborah	\$ 47,120
PUBLIC SAFETY	FIRE	ME Repairman/MEO3	McMeniman	Charles	\$ 38,453
PUBLIC SAFETY	FIRE	IT Assistant (PT)	Bergeron	Dennis	\$ 20,032
PUBLIC SAFETY	FIRE	IT Assistant(PT)	Fornier	Roger	\$ 18,642
PUBLIC SAFETY	FIRE	Head Clerk	Vail	Sherrold	\$ 37,759
DPW	FINANCE/ADMINISTRATION	Assistant City Manager/Public Works Commissio	Snow	Ralph	\$118,325
DPW	FINANCE/ADMINISTRATION	Office Manager (40 hrs)	Brady	Michelle	\$ 57,387
DPW	FINANCE/ADMINISTRATION	Administrative Assistant	Cooper	Dawn	\$ 55,060
DPW	FINANCE/ADMINISTRATION	Principal Clerk	Tczinski	Gail	\$ 36,322
DPW	FINANCE/ADMINISTRATION	Principal Clerk	vacant	Deborah	\$ 33,528
DPW	FINANCE/ADMINISTRATION	Accountant	Pilato	Lisa	\$ 40,603
DPW	ENGINEERING	City Engineer	DeMeo	Lisa	\$ 94,717
DPW	ENGINEERING	Provisional Civil Engineer, Grade 4	Cady	Joseph	\$ 65,409
DPW	ENGINEERING	Provisional Civil Engineer, Grade 4	Moloney	Peter	\$ 65,575
DPW	ENGINEERING	Senior Civil Engineer, Grade 5	Labrecque	Ronald	\$ 72,882
DPW	ENGINEERING	Provisional Civil Engineer, Grade 4(Chap 90/Grant	Gleason	John	\$ 64,809
DPW	ENGINEERING	Provisional Principal Engineering Clerk	Gagniere	Cathy	\$ 44,020
DPW	ENGINEERING	Grade 3 Construction Inspector	Vacant		\$ 56,154
DPW	LANDS & BUILDINGS	Deputy Commissioner/Lands and Buildings	Green	James	\$ 68,623
DPW	LANDS & BUILDINGS	General Foreman/HVAC	Conlan	Thomas	\$ 55,116
DPW	LANDS & BUILDINGS	Brick Mason/Craftsman	Bernier	Richard	\$ 42,374
DPW	LANDS & BUILDINGS	Carpenter/Craftsman	Chau	Daniel	\$ 40,943
DPW	LANDS & BUILDINGS	Carpenter/Craftsman	Lucken	Bruce	\$ 40,943
DPW	LANDS & BUILDINGS	Carpenter/Craftsman	Pelletier	Richard	\$ 40,943
DPW	LANDS & BUILDINGS	Carpenter/Craftsman	Ellis	Jeffrey	\$ 40,943
DPW	LANDS & BUILDINGS	Carpenter/Craftsman	Fleming	Kevin	\$ 40,943
DPW	LANDS & BUILDINGS	HVAC Technician, Craftsman	Sandelli	Matthew	\$ 47,212
DPW	LANDS & BUILDINGS	HVAC Technician, Craftsman	Renaud	Michael	\$ 47,212
DPW	LANDS & BUILDINGS	HVAC Technician, Craftsman	Vacant		\$ 47,212
DPW	LANDS & BUILDINGS	MEO Grade I/Laborer	Zapatka	Edwin	\$ 41,468
DPW	LANDS & BUILDINGS	Painter/Glazier/Craftsman	Vacant		\$ 40,943
DPW	LANDS & BUILDINGS	Plumber/Irrigation Specialist	Otte	David	\$ 47,212
DPW	LANDS & BUILDINGS	Plumber/Irrigation Specialist	Tierney	Harry	\$ 48,293
DPW	LANDS & BUILDINGS	Plumber/Irrigation Specialist	Vacant		\$ 47,212
DPW	LANDS & BUILDINGS	Chem App/Foreman	Pilato	George	\$ 49,243
DPW	LANDS & BUILDINGS	Wkg. Foreman/Carpenter/Craftsman/L	Basnett	Ronald	\$ 44,935
DPW	LANDS & BUILDINGS	Wkg. Foreman/Mason/Craftsman/L	Lamarre	Brian	\$ 44,936
DPW	LANDS & BUILDINGS	Wkg. Foreman/Painter-Glazer	Vacant		\$ 44,936
DPW	LANDS & BUILDINGS	Wkg. Foreman/Plumber/Irrigation Specialist	Rivard	Glen	\$ 51,412
DPW	LANDS & BUILDINGS	Wkg. Foreman/Roofer/Craftsman/L	Morrisette	Robert	\$ 44,936
DPW	LANDS & BUILDINGS	Wkg. Foreman/HVAC Technician /Craftsman/L	Tarsa	William	\$ 50,152
DPW	LANDS & BUILDINGS	Provisional Building Custodian	Christakos	Doris	\$ 35,551
DPW	LANDS & BUILDINGS	Senior Building Custodian	Noel	James	\$ 37,954
DPW	LANDS & BUILDINGS	Building Custodian	Dean	Holly	\$ 35,557
DPW	LANDS & BUILDINGS	Custodian/Groundskeeper	Garabedian	Andrew	\$ 34,907

Function	Department	Position	Last Name	First Name	FY2014
DPW	LANDS & BUILDINGS	City Electrician	Coutu	Steve	\$ 62,154
DPW	LANDS & BUILDINGS	Electrician Gr B Master	Jezak	Joseph	\$ 52,017
DPW	LANDS & BUILDINGS	Electrician Gr B/Master	Kenney	John	\$ 51,788
DPW	LANDS & BUILDINGS	WF TRY Signal Maintenance/F.A	Do	Vietfield	\$ 44,857
DPW	LANDS & BUILDINGS	Gr.B-Elec/Fire Alarm Maint/Journeman	Pilato	Michael	\$ 49,375
DPW	LANDS & BUILDINGS	Gr.B-Elec/Fire Alarm Maint/Journeman	Kelleher	Daniel	\$ 49,375
DPW	LANDS & BUILDINGS	Gr.B-Elec/Fire Alarm Maint/Journeman	Thibeault	Phillipe	\$ 49,375
DPW	LANDS & BUILDINGS	City Traff/Fire Alarm Systems	Vacant		\$ 49,375
DPW	LANDS & BUILDINGS	Widow's Benefits	Triandafello	Ida	\$ 26,666
DPW	STREETS	Deputy Commissioner/Streets/Recycling	Patenaude	Edward	\$ 68,668
DPW	STREETS	General Foreman/Streets	Kelly	Brandon	\$ 57,020
DPW	STREETS	WF/Motor Equip Repairman	Benoit	Stephen	\$ 51,883
DPW	STREETS	Recycling Coordinator	Wellenstein	Gunther	\$ 44,924
DPW	STREETS	Maintenance	Blum	Branden	\$ 36,529
DPW	STREETS	MEO Gr III/Laborer	Little	Mark	\$ 38,739
DPW	STREETS	MEO Gr III/Laborer/Watchman	Robichaud	Kevin	\$ 41,468
DPW	STREETS	MEO Gr III/Laborer/Watchman	Suprenant	Jeffrey	\$ 41,468
DPW	STREETS	MEO Gr III/Laborer	Ladebauche	Eric	\$ 38,739
DPW	STREETS	MEO Gr III/Laborer	Donovan	James	\$ 38,739
DPW	STREETS	MEO Gr III/Laborer	Lehman	Jeffrey	\$ 38,739
DPW	STREETS	MEO Gr III/Laborer	Lyons	John	\$ 38,739
DPW	STREETS	MEO Gr III/Laborer	Barron	Mark	\$ 38,739
DPW	STREETS	MEO Gr III/Laborer	Baluta	Raymond	\$ 38,739
DPW	STREETS	MEO Gr III/Laborer	Caruso	David	\$ 38,739
DPW	STREETS	MEO Gr III/Motor Equipment Repair	Silva	Andy	\$ 47,212
DPW	STREETS	MEO Gr III/Motor Equipment Repair	Walton	William	\$ 42,661
DPW	STREETS	MEO Gr III/Motor Equipment Repair	Paquin	Brian	\$ 42,661
DPW	STREETS	MEO Gr III/Motor Equipment Repair	Robichaud	Nicholas	\$ 42,661
DPW	STREETS	Motor Equipment Repairman	Vallois	Dennis	\$ 38,660
DPW	STREETS	Wkg. Frmn./MEO Gr.3/Specialist/Tree Climber	Balous	Michael	\$ 41,309
DPW	STREETS	Wkg. Foreman/Maintenance	O'Malley	Michael	\$ 39,394
DPW	STREETS	Wkg. Foreman/MEO Grade 3/Specialist/Lab	Dymment	David	\$ 43,219
DPW	STREETS	Wkg. Frman/MEO Grade3/Specialist/Lab	Patenaude	John	\$ 42,426
DPW	STREETS	Wkg. Frman/MEO Grade3/Specialist/Lab	Riley	William	\$ 42,426
DPW	STREETS	Recycling Enforcement Coordinator	vacant		\$ 37,560
DPW	PARKS	Commissioner	Bellegarde	Thomas	\$ 100,436
DPW	PARKS	Superintendent of Parks	Purtell	Stephen	\$ 79,334
DPW	PARKS	Park Foreman	Perry	David	\$ 53,347
DPW	PARKS	Office Administrator	Vacant		\$ 54,024
DPW	PARKS	Administrative Asst/Secretary	Corkery	Theresa	\$ 45,962
DPW	PARKS	Working Foreman/MEO III Specialist/Lab	Quintal	Mark	\$ 42,426
DPW	PARKS	Working Foreman/MEO III Specialist/Lab.	DeRosa	Alfred	\$ 42,426
DPW	PARKS	Working Foreman/MEO III Specialist/Lab.	Demange	David	\$ 42,745
DPW	PARKS	Working Foreman/MEO III Specialist/Lab.	Concepcion	Luis	\$ 42,426
DPW	PARKS	Working Foreman/MEO III Specialist/Lab.	Demange	Richard	\$ 42,426
DPW	PARKS	Downtown Manager/MEOIII/Craftsman Lab.	Larkin	Edward	\$ 47,476
DPW	PARKS	Working Foreman Welder/Craftsman	Prestipino	Michael	\$ 44,936
DPW	PARKS	Chief Maintenance Craftsman	Apolstolos	Chris	\$ 47,420
DPW	PARKS	Stockroom Maintenance	Casey	Donald	\$ 38,417
DPW	PARKS	Ground/Maintenance MEOI/Lab	Boland	Derek	\$ 38,417
DPW	PARKS	Park Maintenance Craftsman/Lab	Kraus	Thomas	\$ 41,564
DPW	PARKS	WF MEO Gr. III/Specialist/Lab	Gavin	Ryan	\$ 42,426
DPW	PARKS	MEO Gr. III/Laborer	Dumas	Armand	\$ 38,830
DPW	PARKS	Working Foreman MEO I/Laborer	Heron	Derek	\$ 37,418
DPW	PARKS	Working Foreman/Laborer	Williams	Peter	\$ 35,579
DPW	PARKS	MEO Gr. I/Laborer	DeJesus	Corey	\$ 36,419
DPW	PARKS	Stadium Manager/MEOIII/Craftsman	Larochelle	Richard	\$ 47,212
DPW	PARKS	Park Maintenance/MEO I/Lab.	Robinson	Corey	\$ 38,417
DPW	PARKS	Park Maintenance/MEO I/Lab.	O'Malley	Michael	\$ 40,286
DPW	PARKS	Head Clerk	Oxton	Jade	\$ 37,759
DPW	PARKS	MEO Gr. III/Laborer	Choate	David	\$ 38,739
DPW	PARKS	Junior Clerk (19 hrs)	Coupe	Lisa	\$ 14,877
DPW	PARKS	Laborer	vacant		\$ 38,739

Function	Department	Position	Last Name	First Name	FY2014
DPW	PARKS	Laborer	vacant		\$ 38,739
DPW	PARKS	Laborer	vacant		\$ 38,739
DPW	CEMETERY	Administrator (w/c)	Charbonneau	Richard	\$ 44,697
DPW	CEMETERY	Cemetery Foreman	vacant		\$ 52,657
HUMAN SERVICES	HEALTH	Board of Health, Chairperson	Keegan	Jo An	\$ 2,200
HUMAN SERVICES	HEALTH	Board of Health Member	Donovan	John	\$ 1,600
HUMAN SERVICES	HEALTH	Board of Health Member	Hall	Kerry	\$ 1,600
HUMAN SERVICES	HEALTH	Board of Health Member	Renault-Caragianes	Paulette	\$ 1,600
HUMAN SERVICES	HEALTH	Board of Health Member	Calvin MD	William	\$ 1,600
HUMAN SERVICES	HEALTH	Secretary, Board of Health (stipend)	Cox	Donna	\$ 2,500
HUMAN SERVICES	HEALTH	Health Director	Singleton	Frank	\$100,466
HUMAN SERVICES	HEALTH	Office Manager	Cox	Donna	\$ 60,170
HUMAN SERVICES	HEALTH	Head Administrative Clerk	Alexander	Kerry	\$ 45,473
HUMAN SERVICES	HEALTH	Health Educator (24 hrs)	Ruggiero	Maria	\$ 28,959
HUMAN SERVICES	HEALTH	Outreach Worker	vacant		\$ 36,307
HUMAN SERVICES	HEALTH	Nurse Coordinator(44weeks)	Breault-Guilbicki	Lesa	\$ 71,392
HUMAN SERVICES	HEALTH	Clinical Nurse Manager	Gallagher	Linda	\$ 62,998
HUMAN SERVICES	HEALTH	Clinical Nurse Manager	Moffett	MaryBeth	\$ 62,998
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Asselin	Colleen	\$ 56,679
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Babcock	Darlene	\$ 56,026
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Brems	Dorothy	\$ 51,115
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Buote	Susan	\$ 51,625
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Castle	Carol	\$ 51,166
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Crisafulli	Patricia	\$ 51,559
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Doyle	Debra	\$ 51,349
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Durkin	Christine	\$ 49,357
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Fisher	Jane	\$ 51,520
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Frye	Teresa	\$ 51,590
HUMAN SERVICES	HEALTH	PH Nurse/Schools	vacant		\$ 53,385
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Hayhurst	Tami	\$ 51,423
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Heath	Erin	\$ 51,076
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Humphrey	Jessica	\$ 48,049
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Hussey	Kimberly	\$ 47,869
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Huynh	Huyen	\$ 50,983
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Kennedy	Caroline	\$ 50,945
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Knowlton	Jennifer	\$ 53,062
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Kotfila	Karrie	\$ 51,310
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Lebel	Mary	\$ 51,520
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Masse	Beth	\$ 56,496
HUMAN SERVICES	HEALTH	PH Nurse/Schools	McDermott	Tracy	\$ 56,534
HUMAN SERVICES	HEALTH	PH Nurse/Schools	McLaughlin	Mary	\$ 49,420
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Mote	Ronald	\$ 54,016
HUMAN SERVICES	HEALTH	PH Nurse/Schools	McNeil	Roberta	\$ 47,037
HUMAN SERVICES	HEALTH	PH Nurse/Schools	O'Meara	Jill	\$ 47,623
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Polex	Tia	\$ 49,243
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Sullivan	Patricia	\$ 56,636
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Zaim	Mary	\$ 52,434
HUMAN SERVICES	HEALTH	PH Nurse/Schools	Vacancy Factor		\$ (30,000)
HUMAN SERVICES	HEALTH	Program Director	Pungirum	Cesar	\$ 54,295
HUMAN SERVICES	HEALTH	Vision/Hearing Screener (32 wks)	Leighton	Margaret	\$ 10,336
HUMAN SERVICES	HEALTH	Vision/Hearing Screener (32 wks)	Linnehan	Heidi	\$ 10,336
HUMAN SERVICES	HEALTH	Data Entry/Senior Clerk	McMahon	Kristin	\$ 33,467
HUMAN SERVICES	HEALTH	Clinical School Nurse Manager	Guay	Laurie	\$ 62,998
HUMAN SERVICES	HEALTH	Clerk bioterrorism	Vacant		\$ 7,830
HUMAN SERVICES	HEALTH	Public Health Nurse Manager/Clinics	Connolly	Christine	\$ 62,202
HUMAN SERVICES	HEALTH	PH Nurse/Clinic	Downing	Dorothy	\$ 58,890
HUMAN SERVICES	HEALTH	PH Nurse/Clinic	McHatten	Paula	\$ 58,350
HUMAN SERVICES	HEALTH	PH Nurse/Clinic	daSilva	Colleen	\$ 55,199
HUMAN SERVICES	COUNCIL ON AGING	Director	Ramalho	Michelle	\$ 63,298
HUMAN SERVICES	COUNCIL ON AGING	Outreach Worker	Leal	Amy	\$ 35,497
HUMAN SERVICES	COUNCIL ON AGING	Civic Events Coord	Carroll	Kathleen	\$ 30,987
HUMAN SERVICES	COUNCIL ON AGING	Custodian 35 hrs	Fitzpatrick	Mary Lou	\$ 32,419

Function	Department	Position	Last Name	First Name	FY2014
HUMAN SERVICES	COUNCIL ON AGING	Meals on Wheels	Correa	Karl	\$ 29,978
HUMAN SERVICES	COUNCIL ON AGING	Utility Person-40 hrs.	Fortin	Roger	\$ 36,905
HUMAN SERVICES	COUNCIL ON AGING	Secretary/Receptionist	Donnelly	Tara	\$ 25,115
HUMAN SERVICES	COUNCIL ON AGING	Weekend Bus Driver(10 hr)	Dubois	Neil	\$ 5,720
HUMAN SERVICES	COUNCIL ON AGING	Weekend Chef/Cook(10 hr)	Kuenzler	Charles	\$ 5,767
HUMAN SERVICES	COUNCIL ON AGING	Volunteer Cordinator (15 hr)	McMahon	Audrey	\$ 10,140
HUMAN SERVICES	COUNCIL ON AGING	Utility (8 hr)	Murphy	Paul	\$ 4,576
HUMAN SERVICES	COUNCIL ON AGING	Weekly Chef/Cook	Valdez	Virginia	\$ 23,818
HUMAN SERVICES	COUNCIL ON AGING	Minority Outreach Worker	vacant		\$ 14,820
HUMAN SERVICES	COUNCIL ON AGING	Desktop Publisher	Mireault	Ray	\$ 7,488
HUMAN SERVICES	VETERANS	Director/Agent	Lamarche	Eric	\$ 53,661
HUMAN SERVICES	VETERANS	Head Clerk	Felix	Carmen	\$ 37,984
HUMAN SERVICES	VETERANS	Head Clerk	Maguire	Nancy	\$ 37,984
HUMAN SERVICES	RECREATION	Associate Planner	Anastasia	Crowley	\$ 51,501
HUMAN SERVICES	RECREATION	Youth Coordinator	Corcoran	Kaitlyn	\$ 44,924
HUMAN SERVICES	RECREATION	Program Director/Planner	Faticanti	Peter	\$ 56,651
LIBRARY	LIBRARY	Director	Woodley	V.	\$ 74,745
LIBRARY	LIBRARY	Assistant Director	Fougstedt	S.	\$ 55,349
LIBRARY	LIBRARY	Coordinator Community Planning	vacant		\$ 44,710
LIBRARY	LIBRARY	Coordinator/Technical Services	Lewis	D.	\$ 45,320
LIBRARY	LIBRARY	Coordinator/Youth Services	Hancock	M.	\$ 50,251
LIBRARY	LIBRARY	Librarian I - Circulation	Colt	P.	\$ 41,964
LIBRARY	LIBRARY	Librarian I - Reference	McDermott	M.	\$ 41,964
LIBRARY	LIBRARY	Librarian I - Comm. Plan	Thibodeau	S.	\$ 40,806
LIBRARY	LIBRARY	Librarian I - Youth Serv	Brassel	E.	\$ 41,964
LIBRARY	LIBRARY	Librarian I - Youth Serv.	Eldred	L.	\$ 39,647
LIBRARY	LIBRARY	Literacy Assistant (p/t)	Iatron	J.	\$ 25,050
LIBRARY	LIBRARY	Librarian I -Reference(p/t)	Zaya	A.	\$ 14,942
LIBRARY	LIBRARY	Librarian I - Reference(p/t)	Sampas	A.	\$ 15,556
LIBRARY	LIBRARY	Library IT Technician	vacant		\$ 36,583
LIBRARY	LIBRARY	Library Assistant	Cloutier	D.	\$ 35,610
LIBRARY	LIBRARY	Library Assistant	MacPhail	D.	\$ 35,610
LIBRARY	LIBRARY	Library Assistant	Dominque	K.	\$ 34,067
LIBRARY	LIBRARY	Library Assistant(p/t) job share *	Kelton	J.	\$ 13,159
LIBRARY	LIBRARY	Library Assistant	McLaughlin	J.	\$ 35,610
LIBRARY	LIBRARY	Library Assistant	Keo	S.	\$ 35,610
LIBRARY	LIBRARY	Library Assistant	Sakellaris	A.	\$ 35,610
LIBRARY	LIBRARY	Library Assistant	Nangle	M.	\$ 35,610
LIBRARY	LIBRARY	Library Aide (p/t)	Hoff	J.	\$ 7,517
LIBRARY	LIBRARY	Library Aide (p/t)	Love	I.	\$ 8,081
LIBRARY	LIBRARY	Library Aide (p/t)	Leo	S.	\$ 8,133
LIBRARY	LIBRARY	Library Aide (p/t)	So	F.	\$ 8,133
LIBRARY	LIBRARY	Library Aide (p/t)	Taing	S.	\$ 7,893
LIBRARY	LIBRARY	Library Page(p/t)	Kelly	M.	\$ 6,623
LIBRARY	LIBRARY	Library Page(p/t)	Margi	S.	\$ 6,623
LIBRARY	LIBRARY	Library Page(p/t)	Smith	M.	\$ 6,623
LIBRARY	LIBRARY	Library Page(p/t)	Burns	D.	\$ 6,623
LIBRARY	LIBRARY	Custodian(p/t)	Hickey	E.	\$ 9,657
LIBRARY	LIBRARY	Bldg Custodian	Santiago	L.	\$ 34,037
PARKING	PARKING	Director	Troup	James	\$ 66,728
PARKING	PARKING	Business Manager	Scanlon	Anne	\$ 46,853
PARKING	PARKING	Meter Attendant	vacant		\$ 32,834
PARKING	PARKING	Meter Attendant	Linscott	Maura	\$ 32,834
PARKING	PARKING	Meter Attendant	Welch	Sharon	\$ 32,834
PARKING	PARKING	Meter Attendant	Hanson	Kathleen	\$ 32,834
PARKING	PARKING	Meter Attendant (workers comp)	Cargan	Linda	\$ 16,330
PARKING	PARKING	Downtown Parking Maintenance	Brodeur	Dennis	\$ 34,648
WATER	WATER	Executive Director	Lahiff	Daniel	\$ 101,793
WATER	WATER	Office Manager	Savard	Mary	\$ 58,071
WATER	WATER	Administrative Assistant/Water Billing Clerk) (37	Roane	Trudy	\$ 48,853

Function	Department	Position	Last Name	First Name	FY2014
WATER	WATER	Principal Clerk	vacant		\$ 35,823
WATER	WATER	Head Clerk	Marchand	Maureen	\$ 37,759
WATER	WATER	Operations/Safety Superintendent	Duschesne	Steven	\$ 75,933
WATER	WATER	Head Operator (w/c) (est)	Hardman	David	\$ 53,094
WATER	WATER	Head Operator	Hebert	Roger	\$ 54,726
WATER	WATER	Head Operator	Fernandez	Sean	\$ 54,726
WATER	WATER	Head Operator	Marshall	John	\$ 54,726
WATER	WATER	Head Operator	Bergeron	David	\$ 54,726
WATER	WATER	Filter Operator	Sayer	Matthew	\$ 40,407
WATER	WATER	Filter Operator	vacant		\$ 40,723
WATER	WATER	Filter Operator	Halligan	David	\$ 40,407
WATER	WATER	Filter Operator	LaFlamme	Kevin	\$ 40,407
WATER	WATER	Laboratory Director	Henderson	Diane	\$ 61,491
WATER	WATER	Superintendent Maintenance	Ryder	Eric	\$ 75,826
WATER	WATER	CMMS Administrator	vacant		\$ 55,538
WATER	WATER	Chief Mechanic	vacant		\$ 54,726
WATER	WATER	Electrician Gr. B/Master	Fournier	Scott	\$ 51,275
WATER	WATER	Skilled Mechanic	Lally	James	\$ 42,478
WATER	WATER	Skilled Mechanic	Farley	Robert	\$ 42,849
WATER	WATER	Skilled Mechanic	Leblanc	Leon	\$ 41,862
WATER	WATER	Superintendent Distribution	vacant		\$ 75,862
WATER	WATER	Water Foreman	Coughlin	Charles	\$ 55,358
WATER	WATER	Water Foreman	Whitman	Geoff	\$ 55,558
WATER	WATER	Backflow Inspector	Hogue	Robert	\$ 47,635
WATER	WATER	Backflow Inspector	Laird	Thomas	\$ 46,221
WATER	WATER	Water System Maintenance	vacant		\$ 40,698
WATER	WATER	Water System Maintenance	O'Neill	Richard	\$ 39,376
WATER	WATER	Water System Maintenance MEO3	Pires	Paul	\$ 41,111
WATER	WATER	Water System Maintenance	vacant		\$ 39,376
WATER	WATER	Water System Maintenance	vacant		\$ 39,376
WATER	WATER	Water System Maintenance	vacant		\$ 40,653
WATER	WATER	Water Meter Billing Administrator	Keefe	Thomas	\$ 43,261
WATER	WATER	Water Service Inspector	Nintean	David	\$ 36,996
WATER	WATER	Water Service Inspector	Brown	Brucw	\$ 36,996
WATER	WATER	Water Service Inspector	Flynn	Brendan	\$ 36,996
WATER	WATER	Water Service Inspector	Toohey	Daniel	\$ 36,996
WASTE WATER	WASTE WATER	Executive Director	Young	Mark	\$110,732
WASTE WATER	WASTE WATER	Office Manager	Malcuit	Lisa	\$ -
WASTE WATER	WASTE WATER	Administrative Manager	vacant		\$ 57,216
WASTE WATER	WASTE WATER	Head Clerk	Daigneault	Cheryl	\$ 42,704
WASTE WATER	WASTE WATER	Operations Superintendent	Kawa	Thomas	\$ 76,560
WASTE WATER	WASTE WATER	Assistant Operations Superintendent	Willett	Erik	\$ 60,401
WASTE WATER	WASTE WATER	Head Operator	Arther	John	\$ 57,804
WASTE WATER	WASTE WATER	Head Operator	Bemie	David	\$ 57,804
WASTE WATER	WASTE WATER	Head Operator	Toohey	Rick	\$ 57,804
WASTE WATER	WASTE WATER	Head Operator	Anderson	L.	\$ 57,804
WASTE WATER	WASTE WATER	Operator II	Larose	Donald	\$ 49,539
WASTE WATER	WASTE WATER	Operator II	O'Neil	Jason	\$ 49,539
WASTE WATER	WASTE WATER	Operator II	Cassidy	Michael	\$ 49,539
WASTE WATER	WASTE WATER	Operator II	Webber	Andrew	\$ 49,539
WASTE WATER	WASTE WATER	Operator II	Picard	Richard	\$ 49,539
WASTE WATER	WASTE WATER	Operator II	Morse	Daniel	\$ 49,539
WASTE WATER	WASTE WATER	Operator II	vacant		\$ 49,539
WASTE WATER	WASTE WATER	Maintenance Supervisor	Faxon	Stephen	\$ 77,885
WASTE WATER	WASTE WATER	Maintenance Supervisor	Paquette	Jeffrey	\$ 59,645
WASTE WATER	WASTE WATER	Electrician	Meehan	Mark	\$ 66,759
WASTE WATER	WASTE WATER	Collection System Supervisor	Cohan	Shannon	\$ 66,759
WASTE WATER	WASTE WATER	Instrument Technician	Walsh	A.	\$ 57,751
WASTE WATER	WASTE WATER	CMMS/Administrator	Taylor	John	\$ 57,751
WASTE WATER	WASTE WATER	Parts Equipment Manager	Hamel	Jeffrey	\$ 49,539
WASTE WATER	WASTE WATER	Mechanic III	Leighton	Gary	\$ 49,697
WASTE WATER	WASTE WATER	Mechanic III	Deamicis	George	\$ 51,394
WASTE WATER	WASTE WATER	Mechanic III	Fuller	John Jr.	\$ 51,394
WASTE WATER	WASTE WATER	Mechanic II	Letendre	Jean	\$ 51,394

Function	Department	Position	Last Name	First Name	FY2014
WASTE WATER	WASTE WATER	Mechanic II	Bastien	Richard	\$ 49,009
WASTE WATER	WASTE WATER	TV Inspector	vacant		\$ 49,009
WASTE WATER	WASTE WATER	TV Inspector	vacant		\$ 49,009
WASTE WATER	WASTE WATER	Mechanic I	Bastien	Mark	\$ 43,446
WASTE WATER	WASTE WATER	Mechanic I	Delahunty	Christopher	\$ 43,446
WASTE WATER	WASTE WATER	Mechanic I	Fuller	John III	\$ 43,446
WASTE WATER	WASTE WATER	Mechanic I	Lampron	Roger	\$ 43,446
WASTE WATER	WASTE WATER	Mechanic I	Atwood	Vernon	\$ 45,142
WASTE WATER	WASTE WATER	Mechanic I	Malcuit	Paul	\$ 45,142
WASTE WATER	WASTE WATER	Mechanic I	Reis	Mario	\$ 44,939
WASTE WATER	WASTE WATER	Engineering Manager	Stuer	Michael	\$ 76,560
WASTE WATER	WASTE WATER	Engineering Supervisor	Fox	Aaron	\$ 66,759
WASTE WATER	WASTE WATER	Staff Engineer	Murray	Keith	\$ 58,281
WASTE WATER	WASTE WATER	Staff Engineer	Pugh	John	\$ 58,281
WASTE WATER	WASTE WATER	Staff Engineer	Prescott	Carrie	\$ 58,281
WASTE WATER	WASTE WATER	Staff Engineer	Butler	Michael	\$ 58,281
WASTE WATER	WASTE WATER	Staff Engineer	Walsh	Evan	\$ 58,281
WASTE WATER	WASTE WATER	Pretreatment Coordinator	Daigneault	Amy	\$ 58,281
WASTE WATER	WASTE WATER	Chemist	McGowan	Jin-Bok	\$ 62,520
WASTE WATER	WASTE WATER	Assistant Chemist	Shea	Joanne	\$ 55,897
WASTE WATER	WASTE WATER	Senior Lab Technician	Cavanaugh	K.	\$ 47,791
CAREER CENTER	CAREER CENTER	WIA/Career Center Director	McQuaid	Michael	\$100,951
CAREER CENTER	CAREER CENTER	WIB Director	O'Neil	Barbara	\$ 85,789
CAREER CENTER	CAREER CENTER	Fiscal Manager	Norton	Shannon	\$ 78,156
CAREER CENTER	CAREER CENTER	Budget Analyst/IT Manager	Durkin	Michael	\$ 76,106
CAREER CENTER	CAREER CENTER	Career Center Manager	Davidson	Maureen	\$ 68,259
CAREER CENTER	CAREER CENTER	Career Center Manager	Burke	Leslie	\$ 64,737
CAREER CENTER	CAREER CENTER	WIB Senior Program Manager	Brown	Gail	\$ 55,100
CAREER CENTER	CAREER CENTER	Workshop Specialist	O'Brien	Janet	\$ 53,418
CAREER CENTER	CAREER CENTER	Workshop Specialist	Lloyd	Ellen	\$ 53,418
CAREER CENTER	CAREER CENTER	Workshop Specialist	McIntosh	Robert	\$ 50,679
CAREER CENTER	CAREER CENTER	IT/Workshop Specialist	O'Connor	Timothy	\$ 52,030
CAREER CENTER	CAREER CENTER	Career Advisor I	Gagnon	Nancy	\$ 49,568
CAREER CENTER	CAREER CENTER	Career Advisor I	Gabriel	Maria	\$ 46,633
CAREER CENTER	CAREER CENTER	Career Advisor I	Letourneau	Brenda	\$ 46,633
CAREER CENTER	CAREER CENTER	Career Advisor I	Nou	Monica	\$ 49,787
CAREER CENTER	CAREER CENTER	Grant Specialist	McCarthy	Shaun	\$ 46,633
CAREER CENTER	CAREER CENTER	School To Work Coordinator	Sturtevant	Cathy	\$ 46,623
CAREER CENTER	CAREER CENTER	School To Work Coordinator	Sierra	Beatriz	\$ 44,243
CAREER CENTER	CAREER CENTER	Employer Services Specialist	Regan	Sally	\$ 49,135
CAREER CENTER	CAREER CENTER	Administrative Assistant	Teles	Brenda	\$ 44,622
CAREER CENTER	CAREER CENTER	Staff Accountant	Gignac	Robert	\$ 41,797
CAREER CENTER	CAREER CENTER	Receptionist	Clarke	Nancy	\$ 41,797
CAREER CENTER	CAREER CENTER	Career Advisor II	Veillette	Amy	\$ 41,797
CAREER CENTER	CAREER CENTER	Career Advisor II	Norris	William	\$ 40,719
CAREER CENTER	CAREER CENTER	Career Advisor II	Paglia	Michael	\$ 39,672
CAREER CENTER	CAREER CENTER	Career Advisor II	Colon-Rivera	Madeline	\$ 39,672
CAREER CENTER	CAREER CENTER	Youth Coordinator	Quinn	Bridget	\$ 39,672
CAREER CENTER	CAREER CENTER	Career Advisor	vacant		\$ 46,633
CAREER CENTER	CAREER CENTER	Summer Staff Temporary			\$ 22,000

APPENDIX A

CITY OF LOWELL
FINANCIAL MANAGEMENT
POLICIES & OBJECTIVES

Overview

It is the policy of the City of Lowell that financial management be conducted with the objectives of providing municipal service in an efficient, effective and consistent manner that aligns with public policy goals as set forth by the City Manager.

To help ensure the City's financial stewardship, an established program of managing the City's finances becomes essential. To this end, the City manager seeks policies and procedures that are financially prudent and in the City's best economic interest. The City Manager promulgates these Financial Policies consistent with his responsibilities.

In adherence to this policy, the City shall pursue the following objectives:

- To set forth operational principles that minimize the cost of government to the extent consistent with services desired by the public and that minimize financial risk;
- To continue effective financial management within the City that conforms to generally accepted accounting principles;
- To simplify, clarify and modernize the financial systems of the City as the need occurs;
- To provide increased public confidence in public financial management;
- To protect and enhance the City's credit rating and prevent default on any municipal debts;
- And to provide safeguards to ensure the quality and integrity of the financial systems.

In order to obtain the above objectives, the City Manager submits the following policies for Council adoption:

A. ACCOUNTING, AUDITING AND FINANCIAL PLANNING

1. The City will utilize accounting practices that conform to generally accepted accounting principles (GAAP) as set forth by the Government Accounting Standards Board (GASB). The City will comply with GASB Statement 45 by Fiscal Year 2008 and continue to track and report other post-employment benefits.
2. An annual audit will be performed by an independent public accounting firm.
3. A Management Letter, a by-product of an annual audit, shall be provided by the independent public accounting firm no later than March 1. Additional findings and recommendations may be communicated in a separate letter to be provided no later than April 1.
4. A five-year financial forecast shall be prepared annually by the Chief Financial Officer, projecting revenues and expenditures for all operating funds. This forecast shall be used as a planning tool in developing the following year's operating budget and capital improvements plan, when developed.

B. GENERAL FUND

1. Current revenues will be sufficient to support current expenditures.
2. Debt will not be used to fund current operating expenditures.
3. Reserves, such as the Free Cash and Stabilization Funds (excluding the mandated Chapter 17 special reserve), should be maintained between 5 and 10 percent of general operating revenues. Reserves shall be used to provide for temporary financing for unanticipated or unforeseen extraordinary needs of an emergency nature; for example, costs related to a natural disaster or calamity, an unexpected liability created by Federal or State legislation, immediate public safety or health needs, revenue shortfalls, opportunities to achieve long-term cost savings, or planned capital investments and related debt service. Reserves will not be used to fund recurring budget items.

Funds shall be allocated from reserves only after an analysis and utilization plan has been prepared by the City Manager and presented to the City Council. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue sources and provide a sufficient cash balance for daily financial needs. The analysis and utilization plan shall strive to maintain net non-exempt debt at 4 percent of the gross general fund revenues, deducting for project reimbursements such as the School Building Assistance funds from the State.

As of the date of acceptance of these policies, the Chief Financial Officer will incorporate into the 5-year forecast a five-year plan to build reserves to the 5 to 10 percent target.

Thereafter, funds shall be allocated each year in the budget process to replace any use of reserves funds during the preceding fiscal year to maintain the balance of the reserves at between 5 and 10 percent of budgeted expenditures.

The amount the City has in its reserves balance plays a major role in the City's bond rating. A sudden decline in reserves may be temporary or a planned event but consistent balances below the 5 percent floor may indicate a problem in meeting current expenditures and revenue targets, subsidizing the current operating budget, planned capital investments, or utilizing reserves for purposes not planned.

4. Free Cash in excess of the goal reserve amount should be used for non-recurring emergency expenditures or appropriated to a stabilization fund for future capital projects and equipment purchases or used to provide property tax relief.
5. The year-to-year increase of actual revenue from the levy of the ad valorem (property) tax shall generally not exceed 2.5 percent (Proposition 2 ½), with the exception of the value gained through new construction or expenditure increases funded outside the tax limit cap (exclusions or overrides).
6. Interim revaluations of official recertification of property values should occur every year.

7. The Treasurer/Collector shall follow an aggressive policy of collecting property tax revenues. An average collection rate of at least 95 percent of current levy shall be maintained.
8. Charges for service and other revenue shall be examined at least every three years and adjusted as deemed necessary to respond to changes in cost of service.
9. An adequate level of maintenance and replacement will be funded addressed in the capital plan referenced above. Capital facilities and equipment should be properly maintained and tied to proper repair and maintenance procedures and funding.
10. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as delaying expenditures until the next fiscal year or rolling over short-term debt.

C. GENERAL OBLIGATION DEBT

1. The requirements for debt financing shall be an expenditure of at least \$25,000 and a useful life in excess of five (5) years.
2. The term of long-term debt generally shall not exceed the expected useful life of the capital asset being financed and, in no case, shall it exceed thirty years. Long-term debt should not be incurred without a clear identification of its financing sources.
3. The ratio of Net Debt (Total outstanding City of Lowell General Obligation debt less reimbursements and rate-funded debt) to The City's total assessed valuation shall not exceed 1.5 percent. This excludes debt of overlapping jurisdictions.
4. The General Fund non-exempt debt service shall not exceed 10 percent of General Fund revenues.
5. Excess appropriated bond issues shall remain in a capital projects fund at the end of a project completion until appropriated out by City Council vote. The recaptured funds shall only be used to 1) make bulk principal paydowns against general bond debt or 2) pay down the principal on any bond issue at the time of refinancing or 3) to fund new capital projects.
6. The City will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.

D. OFFSET RECEIPTS AND ENTERPRISE FUNDS IN GENERAL

1. The City shall establish and maintain enterprise funds pursuant to MGL Chapter 44, Section 53F1/2 wherever possible in order to ensure annual operation and maintenance needs are met and such services are financed in an equitable manner.

2. The term of debt for offset receipts and enterprise funds generally shall not exceed the useful life of the asset and in no case shall the term exceed thirty years.
3. Short-term debt, including tax-exempt commercial paper, shall be used when authorized for interim financing of capital projects. The term of short-term debt shall not exceed five years. Total short-term debt shall generally not exceed 10 percent of outstanding long-term debt.
4. Ongoing routine, preventive maintenance should be funded on a pay-as-you go basis.
5. All Enterprise funds shall maintain available fund balances, as defined by MGL Chapter 59, section 23, as amended, equivalent to 30 days of budgeted operations and maintenance expense.
6. Rates enterprise funds shall be designed to generate sufficient revenues to support the full cost (direct and indirect) of operations and debt and provide debt service coverage, if applicable, and to ensure adequate and appropriate levels of working capital. Fees should be reviewed annually in relation to the cost of providing the service.

E. GIFTS AND GRANTS

1. All grants shall be managed to comply with the laws, regulations and guidance of the grantor and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.
2. All gifts and grants shall be evaluated for suitability and consistency to City policies. They shall also be formally accepted by both the City Manager and the City Council.

F. TRUST FUND MANAGEMENT

It is the policy of the City of Lowell that trust fund management be consistent with the legal requirements, including City ordinances, and spirit of each respective trust document and, to the maximum extent possible, realize the purpose the trusts were intended to achieve.

Trust fund management will be conducted with the primary objectives of:

- a) Conformance to each trust document's specified purpose, legal requirements, and administrative guidelines;
- b) Adherence to all state law and local ordinances providing for the administration and investment of municipal trusts;
- c) Preservation of capital;
- d) Maintenance of security of trust funds and investments;
- e) Maximization of total return for each trust fund;
- f) Efficient disbursement of funds on an equitable basis; and
- g) Effective collection of all sums due to the trusts.

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APPENDIX B

CITY OF LOWELL
INVESTMENT POLICY

1. Flow of Information

The Investment of General Funds (Including Stabilization and Capital Investment Funds), Special Revenue Funds, Enterprise Funds and Capital Projects Funds

A. Scope

This section of the policy applies to most city funds such as general funds (including the city's stabilization and capital investment funds), special revenue funds, enterprise funds, bond proceeds and capital project funds. A separate contributory retirement board is responsible for the investment of the pension funds.

B. Objectives

Massachusetts General Laws Chapter 44 §55B requires the municipal/district treasurer to invest all public funds except those required to be kept uninvested for purposes of immediate distribution. Modern banking systems enable the public treasurer to maintain even these funds in interest bearing form until the date a disbursement order clears through the banking system.

The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking account of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal while meeting the daily cash requirements for the operation of the entity's business.

- **Safety** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk and interest rate risk. These risks shall be mitigated by the diversification and prudent selection of investment instruments and choice of depository. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value of the security will fall due to changes in general interest rates.
- **Liquidity** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings and loss of principal in some cases.
- **Yield** is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

C. Investment Instruments

Note: Public investments in Massachusetts are not protected through provisions in state law. Therefore, they are largely uncollateralized. Many banking institutions are willing to put up collateral, albeit at a cost to the entity of a lower interest rate. The treasurer negotiates for the highest rates possible, consistent with safety principles.

The treasurer may invest in the following instruments:

- Massachusetts State Pooled Fund: Unlimited amounts (pool is liquid).
- The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer and currently managed by Fidelity Investments. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit (C.D.s), Repurchase Agreements (Repos) and U. S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the C.D.'s and takes delivery on the Repos and Treasuries. Under Government Accounting Standards Board Regulation (GASB III), it is not considered an uncollateralized product.
- U. S. Treasuries that will be held to maturity: Unlimited amounts (up to one year maturity from date of purchase).
- U.S. Agency obligations that will be held to maturity: Unlimited amounts (up to one year maturity from date of purchase).
- Bank accounts or Certificates of Deposit, hitherto termed C.D.'s. (up to one year) which are fully collateralized through a third party agreement: Unlimited amounts.
- Bank accounts and C.D.'s (up to one year) insured by F.D.I.C. up to \$100,000 limit. All bank accounts and C.D.'s in one institution are considered in the aggregate to receive the \$100,000 insurance coverage. In some cases banking institutions carry additional insurance, Depository Insurance Fund of Massachusetts (D.I.F.M). Unsecured bank deposits of any kind such as other checking, savings, money market or Certificates of Deposit accounts at banks that do not fit the above categories. These investments are subject to the following limitations: These investments will be limited to no more than 5 percent of an institution's assets and no more than 10 percent of a municipality's cash. Their credit worthiness will be tracked by Veribanc, Sheshunoff, or other bank credit worthiness reporting systems. They will be diversified as much as possible. C.D.'s will be purchased for no more than three months and will be reviewed frequently.
- Money Market Mutual Funds that are registered with the Securities and Exchange Commission that have received the highest possible rating from at least one nationally recognized statistical rating organization and as otherwise referenced in the Massachusetts General Law Chapter 44 §55.

D. Diversification

Diversification shall be interpreted in two ways: in terms of maturity, as well as instrument type and issuer. The diversification concept shall include prohibition against over-concentration of maturities as well as concentration in a specific institution. With the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies, and state pools (MMDT), no more than 50 percent of the city's investments shall be invested in a single financial institution.

E. Authorization

The treasurer has authority to invest municipality/district funds, subject to the statutes of the Commonwealth of Massachusetts General Law Chapter 44 §§55,55A and 55B.

F. Ethics

The treasurer (and any assistant treasurers) shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to

impair ability to make impartial investment decisions. Said individuals shall disclose to the chief executive officer any material financial interest in financial institutions that do business with the City. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the City's investments.

G. Relationship with Financial Institutions

Financial institutions shall be selected first and foremost with regard to safety. Municipalities/districts shall subscribe to and use one or more of the recognized bank rating services, such as Veribanc or Sheshunoff. Brokers shall be recognized, reputable dealers.

When using the Veribanc rating service, the treasurer may invest in such banks that show a green rating in a particular quarter. If a rating is yellow, the treasurer shall contact the appropriate banking institution and request in writing an explanation of the change in rating and the expected time table for it to be changed to green.

If for a second quarter such rating has not been corrected, the treasurer shall consider removing all funds that are not collateralized, or carries some form of depositors insurance. If a rating moves to red, all money shall be immediately collateralized or covered by some form of depositors insurance or be removed from the banking institution. The treasurer shall require any brokerage houses and broker/dealers wishing to do business with the municipality to supply the following information to the treasurer:

- Audited financial statements.
- Proof of National Association of Security Dealers certification.
- A statement that the dealer has read the municipality's investment policy and will comply with it.
- Proof of credit worthiness (minimum standards: at least five years in operation and a minimum capital of 10 million dollars).

H. Reporting Requirements

On an annual basis, a report containing the following information will be prepared by the treasurer and distributed to the City Manager and the Chief Financial Officer. The annual report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the reporting period.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this Investment Policy.
- A summary of the income earned on a monthly basis and year to date basis shall be reported.
- The municipal treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the City's cash position.
- The report shall demonstrate the degree of compliance with the tenets set forth in the Investment Policy.

I. Restrictions

MGL Chapter 44 §55 set forth the several restrictions that the treasurer must be aware of when making investment selections, as follows:

- A treasurer shall not at any one time have on deposit in a bank or trust company an amount exceeding 60 percent of the capital and surplus of such bank or trust company, or banking company, unless satisfactory security is given to it by such bank or trust company, or banking company for such excess.
- The treasurer shall not make a deposit in any bank, trust company or banking company that he is associated as an officer or employee, or has been the same for any time during the three years immediately preceding the date of any such deposit.
- All securities shall have a maturity from date of purchase of one year or less.
- Purchases under an agreement with a trust company, national bank or banking company to repurchase at not less than original purchase price of said securities on a fixed date shall not exceed ninety days.

J. Legal References

Massachusetts General Law Chapter 44 §§ 55, 55A and 55B

K. Effective date

This policy will become effective immediately upon passage by the city council and will apply to all investments made after the adoption of this policy.

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APPENDIX C

GLOSSARY OF TERMS

Abatement: A reduction or elimination of a level imposed by a governmental unit applicable to tax levies, motor vehicle excise, fees, charges and special assessments.

Accounting System: The total structure of records and procedures that identify, record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups or organizational components.

Accrued Interest: In an original governmental bond sale, accrued interest is the amount of interest that has accumulated on the bonds from the day they are dated up to, but not including, the date of delivery (settlement date).

Amortization: The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see **Encumbrance**). Any part of an appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (C 41, s 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid or it is decided not to spend the funds.

If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, however, may carry forward from year to year until spent for the designated purpose or until it is transferred by a town meeting vote to another account.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts assessed valuation is based on *full and fair cash value*, the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit: An examination of systems, procedures and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (Audits can be valuable management tools for evaluating the fiscal performance of communities.)

Audit Report: The product of an audit prepared by an independent auditor. The report often includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments and recommendations.

Available Funds: These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus and enterprise retained earnings.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when they become measurable and available as net current assets with the following guidelines:

Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash as are monies received during the first 60 days of the following fiscal year; and

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which is recognized when due.

All proprietary funds and nonexpendable trust and pension trust

funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A written promise to pay a specified sum of money, call the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

Bond and Interest Record: The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date, the bond and coupon numbers, and all other pertinent information concerning the bond issue. The term is synonymous with Bond Register.

Bond Anticipation Note (BAN): Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long-term bonds, short-term notes may be issued to provide cash for initial project costs. BANs

may be issued for a period not to exceed five years but with a reduction of principal after two years (Ch. 44, s 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Ch. 44, s 7 and 8). BANs are full faith and credit obligations.

Bond Authorization: See *Dept Authorization*.

Bonds Authorized and Unissued: Bonds that a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the treasurer and mayor or selectmen.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Budget: A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be *preliminary* (the financial plan presented to the town meeting) or *final* (the plan approved by that body). The budget should be separated into basic units, either by department, program or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and town meeting.

Budget Message: A statement by the town's policymakers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

Budget Unit: A department to which the town meeting appropriates funds.

Capital Budget: An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five years). This type of budget should recommend the method of financing for each item recommended and identify those items that are recommended to be deferred due to scarce resources.

Capital Expenditures/Improvements: These are items generally found in the capital budget such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services, plus the cost of financing advance planning, may be included.

Capital Improvements Program: A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of a community's needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

Capital Outlay Expenditure Exclusion: A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of managing monies of a local government in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

Cemetery Perpetual Care: These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification: The action of a bank or trust company (or DOR's Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Cherry Sheet: Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two types: distributions and reimbursements. Distributions provide funds based on formulas, while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition,

communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that the final aid or assessment may differ based on filing requirement and/or actual data information.)

Cherry Sheet Offset Items: Local aid accounts that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants and public libraries grants.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

Classification of the Tax Rate: In accordance with M.G.L. Ch. 40, s 56, the selectmen vote to determine the tax rate options. Based on the residential factor adopted (see *Residential Factor*), any community may set as many as three different tax rates for : residential property; open space; and commercial, industrial and personal property.

Collective Bargaining: The negotiations between an employer and union representative regarding wages, hours and working conditions.

Conservation Fund: This fund may be expended for lawful conservation purposes as described in Ch. 40, s 8C. This fund may also be expended for damages related to the taking of land by eminent domain, provided that such taking has first been approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes in the overall price level of consumer goods and services based on prices of goods and services purchased by urban wage earners and clerical workers, including families and single persons. The index is often called the “cost-of-living index.”

Cost-Benefit Analysis: An analytical approach to solving problems of choice. First, different ways to achieve an objective are identified. Then an alternative is chosen to produce the required benefits at the lowest cost or greatest benefits for a given cost.

Crosswalk: A clear path linking separate considerations, such as a crosswalk between a line item and program budget. For example, all department appropriations are set up the same way. However, because of the programmatic and reporting responsibilities a school department has to the Department of Education (DOE), a school department generally has a very detailed set of line items by program. Expenditures must be tracked for DOE purposes, yet must also be easily communicated to the town accountant. Therefore, a crosswalk is established from the infinitesimal school detail to the larger picture of the town’s appropriation.

Dept Authorization: Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically 2 1, 2, 3, 4a and 6-15.

Debt Burden: The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capital, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

Debt Exclusion: This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling (see *School Building Assistance Program*).

Debt Limit: The maximum amount of debt that a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

Debt Service: The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Default: Failure to pay principal or interest when due.

Direct Debt: Debt a municipality has incurred in its own name as opposed to overlapping debt.

Effective Interest Rate: For a municipal borrower, the net cost of borrowing (expressed as an interest rate) after costs associated with a loan is accumulated and added to the nominal interest rate.

Encumbrance: Obligations in the form of purchase orders, contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Funds: An accounting mechanism allowing a community to

demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund all costs of service delivery—direct, indirect and capital costs—are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out at yearend. According to Ch. 44 s 53F the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts: Estimates of state and local miscellaneous receipts based on previous year’s receipts deducted by the assessors from gross amount to be raised by taxation.

Excess and Deficiency: Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such

acknowledgment must be submitted to DOR when setting the tax rate.

Exemptions: Upon approval of an application to the board of assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, persons over 70 years of age and certain financial hardships.

Expenditure: The spending of money by municipalities for programs within their approved budgets.

Fiduciary Funds: Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These include expendable trust, nonexpendable trust, pension trust and agency funds. Nonexpendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Fiscal Year: The Commonwealth and municipalities operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 2011 fiscal year, July 1, 2010, to June 30, 2011, is usually written as FY11. This, however, no longer coincides with the fiscal year followed by the federal government, which begins on October 1 and end on September 30.

Fixed Costs: These are costs that are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

Float: The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget: The target set for each school district defining the spending level necessary to provide an adequate education for all students. The foundation budget is comprised of both local effort and state aid.

Free Cash: (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year that are certified by DOR's director of accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds that can be certified as free cash.

The calculation of free cash is made based on the balance sheet, which is submitted by the community's auditor, accountant or comptroller. Typically, a community will attempt to maintain a free cash balance of between three and five percent of its total budget as a hedge against unforeseen expenditures, to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community

expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see **Available Funds**.

Full Faith and Credit: A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Fund Accounting: Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the Massachusetts General Fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

General Fund: This non-earmarked fund is used to account for most financial resources and activity governed by the normal town meeting/city council appropriation process.

General Obligation Bonds: Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Governing Body: The board, committee, commissioners or other legislative body of a governmental unit including the school committee of a municipality.

Group Insurance Commission: Group established in 1955 to provide and administer health insurance benefits to the Commonwealth's employees and retirees. Now also allows municipalities to participate.

Indirect Cost: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

Interest: Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

JAM: The Jackson, Appleton, Middlesex redevelopment area.

Land Fund: A fund established in FY86 to which municipalities may add an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

Levy Ceiling: The maximum tax assessed on real and personal property may not exceed 2 percent of the total full and fair cash value of all taxable property (M.G.L. Ch. 59 s 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion or a special exclusion.

Levy Limit: The maximum amount a community can levy in a given year. The limit can grow each year by 2 percent of the prior year's levy limit (M.G.L. CH. 59 x 21C (f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line Item Budget: A budget that focuses on inputs of categories of spending, such as supplies, equipment maintenance or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the Commonwealth to towns, cities and regional school districts. Estimates of local aid are transmitted to towns, cities and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or regional school district's general fund and may be spent for any purpose subject, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has this power.

Local Receipts: Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of

local receipts are shown on the tax rate recapitulation sheet.

Maturity: The date upon which the principal of a bond becomes due and payable.

Massachusetts Municipal Depository Trust: Founded in 1977 it is an investment program in which municipalities may pool excess cash. It is under the supervision of the state treasurer.

Minimum Required Local Contribution: The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

Moody's Investment Services, Inc.: One of the leading municipal bond rating agencies.

Municipal(s): (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state. "Municipals" (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts and special districts, but also bonds of states and agencies of the state.

Municipal Revenue Growth Factor: An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

M.G.L. (or MGLA): Massachusetts General Laws, Annotated.

Net School Spending (NSS): Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school

expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY11 new growth is determined by multiplying the value of new construction in calendar 2009 (as valued on January 1, 2010) by the FY10 tax rate.

Note: A short-term loan, typically of a year or less in maturity.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The official statement is sometimes published with the notice of sale. It is sometimes called an offering circular or prospectus.

Offset Receipts: Includes certain education programs and the aid to public libraries program which are designated on the Cherry Sheet as offset items. These amounts can be spent without appropriation but must be spent only for these specific programs.

Operating Budget: The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised: Amounts raised through taxation but which are not appropriations items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state,

county and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to town meeting. (See Tax Recapitulation).

Overlapping Debt: The share of regional school district and/or other regional agency debt which is allocable to and payable by a municipality as part of the fees or assessment from the regional entity.

Overlay: (Overlay Reserve or Reserve for Abatements and Exemptions) An Account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account (See Overlay). Within 10 days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue, i.e., it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must

state a purpose for the override and the dollar amount. (See Underride.)

Override Capacity: The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Personnel Services: The cost of salaries, wages and related employment benefits.

Price Index: A statistical measure of change in overall prices. There are different indices, but they all compare the change in cost of a certain "bundle" of goods and services over a given period of time.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Levy: The amount a community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services: The cost of services that are provided by a vendor.

Ratings: Designations used by credit rating services to give relative indications of quality. Moody's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard and Poor's ratings include: AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD, and D.

Refunding: System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

Registered Bond: A bond whose owner is registered with the issuer or its agents, either as to both principal and interest or principal only.

Reserve for Abatements and Exemptions: See Overlay.

Reserve Fund An amount set aside annually within the budget of a town (not to exceed five percent of the tax levy for the preceding year) or city (not to exceed three percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for “extraordinary and unforeseen” expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation (or re-certification of property values): The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the following: the status of the existing valuation system; the results of an in-depth sales ratio study; the location and style of properties; and the accuracy of existing property record information.

Every three years, assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years

between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government—no more or less—in proportion to the amount of money the property is worth.

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year’s tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Ch. 44 s 4, towns, cities and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not full faith and credit obligations.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Ch. 44 s 53E stipulates that each fund must be reauthorized each year at annual town meeting or by city council action and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed 10 percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lots Fund: This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the cemetery department under provisions of Ch. 114 s 43C.

Sale of Real Estate Fund: This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

School Building Assistance Program: This program provides state grants for local and regional school construction projects. The SBA program is administered by the Office of the State Treasurer. If a community votes a debt exclusion to fund a school construction project, the amount of SBA funds received towards any school construction debt must be deducted before determining the net school debt exclusion. For example, a town receives a \$10.0M SBA grant on one project. The debt service due on this project is \$25.0M; therefore the town's maximum debt exclusion to be raised for this project would be \$15.0M.

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond: A bond of an issue that has maturities scheduled annually over a period of years.

Special Assessment Bonds: These bonds are payable from the proceeds of special assessments. If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

Special Assessments: See Betterments.

Special Exclusion: For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. Otherwise, special debt and capital outlay exclusions are like voter approved exclusions. Presently, there are two special exclusions:

- Water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and
- a program to assist homeowners to repair or replace faulty septic systems, removal of underground fuel storage tanks, or removal of dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest added apportioned over a period of time not to exceed 20 years similar to betterments.

Stabilization Fund: An account from which amounts may be appropriated for any lawful purpose. Prior to FY92, use of the stabilization fund was restricted to purposes for which towns and cities could legally borrow. Revisions to Ch. 40 s 5B removed this restriction, and amounts from the

stabilization fund can now be appropriated for any legal purpose. Towns may appropriate into this fund in any year an amount not to exceed 10 percent of the prior year's tax levy or a larger amount with the approval of the emergency finance board. The aggregate of the stabilization fund shall not exceed ten percent of the town's equalized value, and any interest shall be added to and become a part of the fund.

A two-thirds vote of town meeting or city council is required to appropriate money from the stabilization fund.

State Revolving Fund (SRF): A low-interest loan program run by the Massachusetts Water Pollution Abatement Trust. Wastewater loans are indicated by the "CW," or clean water distinction and water loans are indicated by "DW," or drinking water.

Surplus Revenue: The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable property.

Tax Rate Recapitulation Sheet (also Recap Sheet): A document submitted by a town or city to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. (In order to issue the third quarter property tax bills before January 1, the recap sheet should be submitted to the Department of Revenue before December.

Tax Title: Collection procedures that secures a lien on real property and protects the municipality's right to payment of overdue property taxes. (Without following this procedure, the lien on real property

expires if three years elapse from the October 1 following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After property recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.)

Term Bond: Bonds for which the entire principal matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

To Be Issued (TBI): Bonds or notes that have budgeted debt service, but have not yet been issued.

Trust Fund: In general, a fund held for the specific purpose stipulated by a trust agreement. The treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Override: A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override.

Uniform Municipal Accounting System (UMAS): A comprehensive and practical

municipal accounting system that conforms to Generally Accepted Accounting Principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of date among cities and towns.)

Unreserved Fund Balance: also referred to as the “surplus revenue account,” this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a “stockholders’ equity” account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected. (see *Free Cash*)

Valuation (100 Percent) Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant: A list of items to be acted on by town meeting. (A treasury warrant and the assessors’ warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

Yield: The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as “yield to maturity.”)

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